Annual Financial Statements

for

MARULENG LOCAL MUNICIPALITY

for the year ended 30 June 2014

Province:	Limpopo
AFS rounding:	***R (i.e. only cents)***

Contact Information:

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MARULENG LOCAL MUNICIPALITY

DRAFT ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDING 30 JUNE 2014

MARULENG LOCAL MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
3O JUNE 2014

General information

Members of the Council

P A Mafologele	**Mayor**
Raganya B	**Speaker**
M J Nyathi	**Members of the Executive Committee**
M B Popela	
M J Maahlo	
M L Mongadi	**Members**
E C Du Preez	
M P Mashumu (Chief Whip)	
M S Malapane	
M C Mahlako	
M R Malepe	
S A Nyathi	
L V Shaai	
T A Mathaba	
M C Magoro	
M D Popela	
J T Morema	
M M Rakgoale	
M E Mathaba	
R B Sekgobela	
P E Shai	
M R Mametja	
I H Malatjie	
M J Rakgoale	
P. Ratshoshi	

Municipal Manager

R J Ramothwala

Acting Chief Financial Officer

M F Sekgobela

Grading of Local Authority

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Auditors

Auditor-General

Bankers

Standard Bank

General information (continued)

Registered Office:	Municipal Offices
Physical address:	65 Springbok St./-str. 65 Hoedspruit 1380
Postal address:	P.O. Box/Posbus 627 Hoedspruit 1380
Telephone number:	(015) 793 2409
Fax number:	(015) 793 2341
E-mail address:	info@maruleng.gov.za

MARULENG LOCAL MUNICIPALITY
ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED
3O JUNE 2014

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MARULENG LOCAL MUNICIPALITY

ANNUAL FINANCIAL STATEMENTS FOR THE YEAR ENDED 3O JUNE 2014

APPROVAL OF ANNUAL FINANCIAL STATEMENTS

I am responsible for the preparation of these annual financial statements, which are set out on pages 1 to 35, in terms of Section 126(1) of the Municipal Finance Management Act and which I have signed on behalf of the Municipality.

I certify that the salaries, allowances and benefits of Councillors, loans made to Councillors, if any, and payments made to Councillors for loss of office, if any, as disclosed in note 22 of these annual financial statements are within the upper limits of the framework envisaged in Section 219 of the Constitution, read with the Remuneration of Public Officer Bearers Act and the Minister of Cooperative Governance and Traditional Affairs determination in accordance with this Act.

R J RAMOTHWALA
MUNICIPAL MANAGER **DATE**

MARULENG LOCAL MUNICIPALITY
STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2014

	Note	2014 R	2013 R
ASSETS			
Current assets			
Inventories	2	65 426	91 824
Receivable from exchange transactions	3	488 961	1 238 199
Receivable from non-exchange transactions	4	1 391 948	1 062 211
Other receivables	5	18 524 472	14 360 437
VAT receivable	6	3 359 254	1 979 837
Cash and cash equivalents	7	43 104 959	29 538 680
Non-current assets			
Property, plant & equipment	8	356 403 161	355 476 214
Intangible assets	9	377 620	27 821
Investment property carried at cost	10	3 254 850	3 254 850
Total assets		**426 970 652**	**407 030 074**
LIABILITIES			
Current liabilities			
Trade and other payables from exchange transactions	11	5 114 320	7 151 905
Trade and other payables from non exchange transactions	11	3 382 999	3 424 161
Unspent conditional grants and receipts	12	9 227 398	3 742 042
Provision	13	971 989	696 314
Current portion of finance lease obligation	14	128 707	256 673
Non-current liabilities			
Provisions	13	4 477 698	5 599 879
Finance lease liability	14		180 173
Total liabilities		**23 303 110**	**21 051 148**
		403 667 541	**385 978 927**
Net Assets			
Accumulated surplus/(deficit)		403 668 258	385 978 927
		403 668 258	**385 978 927**

MARULENG LOCAL MUNICIPALITY
STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED JUNE 2014

	Note	2014 R	2013 R
REVENUE			
Property rates	16	12 594 085	11 305 512
Service charges	17	2 564 209	2 548 200
Finance income	18	1 816 214	1 246 988
Government grants and subsidies received - operating	19	68 062 483	64 241 714
Government grants and subsidies received - capital	19	27 869 161	27 420 630
Rental of facilities and equipment		269 430	256 312
Licences and permits		2 328 118	2 657 405
Agency fees	20	1 952 081	1 086 132
Other revenue	21	1 557 005	1 622 788
Gain on sale of assets	22	0	
Total Revenue		**119 012 787**	**112 385 681**
EXPENDITURE			
Employee related costs	23	30 704 717	33 543 613
Remuneration of councillors	24	7 664 592	7 358 761
Bad debts		2 771 424	3 032 250
Depreciation and amortisation expense	25	31 372 789	25 939 056
Finance cost	26	86 022	64 910
Repairs and maintenance		1 296 906	1 271 071
General expenses	27	21 621 736	20 595 877
Contracted services	28	5 613 865	5 222 219
Loss on disposal of Assets	22	191 406	871 171
Total Expenditure		**101 323 456**	**97 898 929**
NET SURPLUS/(DEFICIT) FOR THE YEAR		**17 689 331**	**14 486 752**

MARULENG LOCAL MUNICIPALITY
STATEMENT OF CHANGES IN NET ASSETS FOR THE YEAR ENDED 30 JUNE 2014

	Pre GRAP Reserves & Funds	Accumulated Surplus/ (Deficit)	Total: Net Assets
	R	R	R
Balance at 1 July 2012		372 401 260	372 401 260
GRAP implementation			0
Restated balance 1 July 2013	**-**	**372 401 260**	**372 401 260**
Surplus/(deficit) for the period		**15 354 549**	15 354 549
Previous years adjustments		(1 776 881)	(1 776 881)
Balance at 30 July 2013	**-**	**385 978 927**	**385 978 927**
Changes in equity for 2014			
Surplus/(deficit) for the period		**17 689 331**	**17 689 331**
Balance at 30 June 2014	**-**	**403 668 258**	**403 668 258**

MARULENG LOCAL MUNICIPALITY
STAMENT OF CASH FLOW FOR THE YEAR ENDING 30 JUNE 2014

	Note	2014 R	2013 R
CASH FLOWS FROM OPERATING ACTIVITIES			
RECEIPTS		**113 837 852**	110 226 234
Sales of goods and services		481 716	228 021
Property Rates		12 594 085	11 305 512
Grants		101 417 000	94 698 010
Other receipts		(654 949)	3 994 691
PAYMENTS		**(71 180 087)**	(66 943 822)
Employee costs		(30 704 717)	(33 627 508)
Remuneration for councillors		(7 664 592)	(7 358 761)
Suppliers		(6 910 771)	(6 493 291)
Other payments		(25 900 007)	(19 464 262)
Cash generated from / (utilized in) operations	**29**	**44 985 883**	**43 282 412**
		1 730 192	**1 182 078**
Investment revenue/ interests received		1 816 214	1 246 988
Interest Paid		(86 022)	(64 910)
Net Cash From Operating Activities		**46 716 075**	**44 464 490**
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of property, plant and equipment and other assets		**(33 822 926)**	(34 671 585)
Proceeds from disposal of assets		885 989	0
Net cash used in investing activities		**(32 936 937)**	**(34 671 585)**
CASH FLOWS FROM FINANCING ACTIVITIES			
Raising/(payment) of finance lease liabilities		(308 140)	(104 152)
Net cash used in financing activities		**(308 140)**	**(104 152)**
Increase/(decrease) in cash and cash equivalents		**13 470 999**	9 688 754
Cash and cash equivalents at beginning of the year		**29 538 681**	19 849 927
Cash and cash equivalents at end of June 2014		**43 009 680**	29 538 681

1. SIGNIFICANT ACCOUNTING POLICIES TO THE ANNUAL FINANCIAL STATEMENTS

1.1 BASIS OF PRESENTATION

The Annual Financial Statements have been prepared on an accrual basis of accounting and are in accordance with the historical cost basis unless otherwise stated.

These annual financial statements have been prepared in accordance with the Standards of Generally Recognised Accounting Practices (GRAP), issued by the Accounting Standards Board in accordance with Section 122(3) of the Municipal Finance Management Act, (Act No 56 of 2003).

GRAP and GAAP standards are fundamentally different to the fund accounting policies adopted in the previous financial years. Comparative amounts have been restated retrospectively to the extent possible.

Assets, liabilities, revenues and expenses have not been offset except when offsetting is required or permitted by a Standard of GRAP.

The accounting policies applied are consistent with those used to present the previous year's financial statements, unless explicitly stated. The details of any changes in accounting policies are explained in the relevant policy.

1.2 PRESENTATION CURRENCY

These annual financial statements are presented in South African Rand, rounded off to the nearest Rand,which is the functional currency of the municipality.

1.3 GOING CONCERN ASSUMPTION

These annual financial statements have been prepared on the assumption that the municipality will continue to operate as a going concern for at least the next 12 months.

1.4 COMPARATIVE INFORMATION

1.4.1. CURRENT YEAR COMPARATIVE BUDGET

Budget information in accordance with GRAP 1 and 24, has been provided in a separate disclosure note to these annual financial statements.

1.4.2. PRIOR YEAR COMPARATIVE

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are also reclassified and restated, unless such comparative reclassification and / or restatement is not required by a Standard of GRAP. The nature and reason for such reclassifications and restatements are also disclosed.

Where material accounting errors, which relate to prior periods, have been identified in the current year, the correction is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable and the prior year comparatives are restated accordingly.

The presentation and classification of items in the current year is consistent with prior periods.

When the presentation or classification of items in the annual financial statements is amended, prior period comparative amounts are restated. The nature and reason for the reclassification is disclosed. Where accounting errors have been identified in the current year, the correction is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly. Where there has been a change in accounting policy in the current year, the adjustment is made retrospectively as far as is practicable, and the prior year comparatives are restated accordingly.

1.5 STANDARDS, AMENDMENTS TO STANDARDS AND INTERPRETATIONS ISSUED BUT NOT YET EFFECTIVE

The following GRAP standards have been issued but are not yet effective and have not been early adopted by the municipality

GRAP 18 Segment Reporting - issued March 2005
GRAP 20 Related Party Disclosures (Revised)
GRAP 25 Employee Benefits - issued December 2009
GRAP 105 Transfers between entities under common control - issued November 2010

GRAP 106 Transfers between entities not under common control - issued November 2010
GRAP 107 Mergers - issued November 2010

1.6 PROPERTY, PLANT & EQUIPMENT

1.6.1 Initial recognition
Property, plant and equipment are tangible non-current assets (including infrastructure assets) that are held for use in the production or supply of goods or services, rental to others, or for administrative purposes, and are expected to be used during more than one year. Items of property, plant and equipment are initially recognised as assets on acquisition date and are initially recorded at cost.

1.6 PROPERTY, PLANT & EQUIPMENT (cont)

The cost of an item of property, plant and equipment is the purchase price and other costs attributable to bring the asset to the location and condition necessary for it to be capable of operating in the manner intended by the municipality. Trade discounts and rebates are deducted in arriving at the cost. The cost also includes the initial estimate of the costs of dismantling and removing the asset and restoring the site on which it is located.Including import duties and non-refundable taxes.

When significant components of an item of property, plant and equipment have different useful lives, they are accounted for as separate items (major components) of property, plant and equipment.

Where an asset is acquired by the municipality for no or nominal consideration (i.e. a non-exchange transaction), the cost is deemed to be equal to the fair value of that asset on the date acquired.

Where an item of property, plant and equipment is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

Major spare parts and servicing equipment qualify as property, plant and equipment when the municipality expects to use them during more than one period. Similarly, if the major spare parts and servicing equipment can be used only in connection with an item of property, plant and equipment, they are accounted for as property, plant and equipment.

1.6.2 Subsequent measurement - revaluation model (land and buildings)

Subsequently land and buildings are stated at revalued amounts, being the fair value of the land and buildings as per the valuation roll prepared by Bokone Bophirima on the 13 th May 2010.

An increase in the carrying amount of an asset as a result of a revaluation is credited directly to a revaluation surplus reserve, except to the extent that it reverses a revaluation decrease of the same asset previously recognised in surplus or deficit.

A decrease in the carrying amount of land and buildings as a result of a revaluation is recognised as an expense unless there is a revaluation surplus in the reserve account. Any amount in excess of the revaluation surplus is recognised as an expense.

1.6.3 Subsequent measurement - cost model

Subsequent to initial recognition, items of property, plant and equipment are measured at cost less accumulated depreciation and impairment losses. Land is not depreciated as it is deemed to have an indefinite useful life.

Where the municipality replaces parts of an asset, it derecognises the part of the asset being replaced and capitalises the new component. Subsequent expenditure incurred on an asset is capitalised when it increases the capacity or future economic benefits associated with the asset.

1.6.4 Depreciation and impairment

Depreciation is calculated on the asset's depreciable amount, using the straight-line method over the useful lives of the asset. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The annual depreciation rates are based on the following estimated average asset lives as per the MFMA - Local Government Capital Assets Management Guidelines :

Infrastructure Assets	**Years**
Roads, pavements, bridges and storm water	20 - 60
Street names, signs and parking meters	5
Refuse sites	15
Security measures	5
Community Assets	
Community halls	30
Libraries	30
Recreation facilities	30
Cemeteries	30
Other Assets	
Motor vehicles	7 -10
Plant and equipment	5 -10
IT equipment	5
Office equipment	5
Specialised vehicles	20
Finance lease assets	
Office equipment	3 -5

The residual value, the useful life of an asset and the depreciation method is reviewed annually and any changes are recognised as a change in accounting estimate in the Statement of Financial Performance.

1.6 PROPERTY, PLANT & EQUIPMENT (cont)

Finance lease assets

Office equipment	3 -5

The residual value, the useful life of an asset and the depreciation method is reviewed annually and any changes are recognised as a

Heritage assets are assets that are defined as culturally significant resources and are not depreciated as they are regarded as having an infinite life which are shown at cost. However, if improvements to heritage assets are conducted and registered as sub-assets and the useful life of the improvements can be determined, the depreciation charge of the relevant property, plant and equipment category is used for the depreciation of the sub-asset which was capitalised against the heritage asset.

The municipality tests for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of property, plant and equipment is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance. (Impairment loss of a revalued asset is treated as a revaluation decrease).

1.6.5 Derognition

Items of Property, plant and equipment are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an item of property, plant and equipment is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.6.6. Gain and Loss

A gain or loss arising from a change in the fair value of a financial asset or financial liability measured at fair value is recognised in surplus or deficit.

For financial assets and financial liabilities measured at amortised cost or cost, a gain or loss is recognised in surplus or deficit when the financial asset or financial liability is derecognised or impaired or through the amortisation process.

1.7 INTANGIBLE ASSETS

1.7.1 Initial recognition

An intangible asset is an identifiable non-monetary asset without physical substance. Examples include computer software, licences, and development costs. The municipality recognises an intangible asset in its Statement of Financial Position only when it is probable that the expected future economic benefits or service potential that are attributable to the asset will flow to the municipality and the cost or fair value of the asset can be measured reliably.

Intangible assets are initially recognised at cost.

Where an intangible asset has been acquired at no or for a nominal cost, its cost is its fair value on the date of acquisition.

Where an intangible asset is acquired in exchange for a non-monetary asset or monetary assets, or a combination of monetary and non-monetary assets, the asset acquired is initially measured at fair value (the cost). If the acquired item's fair value was not determinable, it's deemed cost is the carrying amount of the asset(s) given up.

1.7.2 Subsequent measurement - cost model

Intangible assets are subsequently carried at cost less accumulated amoritisation and impairments. The cost of an intangible asset is amortised over the useful life where that useful life is finite. Where the useful life is indefinite, the asset is not amortised but is subject to an annual impairment test. and the useful life is reviewed at each reporting date, and if the useful life has changed from indefinite and definite, it is treated as a change in accounting estimate in Statement of Financial Performance.

1.7.3 Amortisation and impairment

Amortisation is charged so as to write off the cost or valuation of intangible assets over their estimated useful lives using the straight line method. The annual amortisation rates are based on the following estimated average asset lives:

	Years
Licences	3
Computer software	3

Each item of intangible asset is amortised separately.

The amortisation period and the amortisation method for an intangible asset with a finite useful life are reviewed at each reporting date and any changes are recognised prospectively as a change in acounting estimate in the Statement of Financial Performance.

The municipality tests intangible assets with finite useful lives for impairment where there is an indication that an asset may be impaired. An assessment of whether there is an indication of possible impairment is done at each reporting date. Where the carrying amount of an item of an intangible asset is greater than the estimated recoverable amount (or recoverable service amount), it is written down immediately to its recoverable amount (or recoverable service amount) and an impairment loss is charged to the Statement of Financial Performance.

1.7 PROPERTY, PLANT & EQUIPMENT (cont)

1.7.4 Derecognition

Intangible assets are derecognised when the asset is disposed of or when there are no further economic benefits or service potential expected from the use of the asset. The gain or loss arising on the disposal or retirement of an intangible asset is determined as the difference between the sales proceeds and the carrying value and is recognised in the Statement of Financial Performance.

1.8 NON-CURRENT ASSETS HELD FOR SALE

1.8.1 Initial recognition

Non-current assets and disposal groups are classified as held for sale if their carrying amount will be recovered through a sale transaction rather than through continuing use. This condition is regarded as met only when the sale is highly probable and the asset (or disposal group) is available for immediate sale in its present condition. Management must be committed to the sale, which should be expected to qualify for recognition as a completed sale within one year from the date of classification.

1.8.2 SUBSEQUENT MEASUREMENT

Non-current assets held for sale (or disposal group) are measured at the lower of carrying amount and fair value less costs to sell.

A non-current asset is not depreciated (or amortised) while it is classified as held for sale, or while it is part of a disposal group classified as held for sale.

Interest and other expenses attributable to the liabilities of a disposal group classified as held for sale are recognised in surplus or deficit.

1.9 INVESTMENT PROPERTY

1.9.1 Initial recognition

Investment property includes property (land or a building, or part of a building, or both land or buildings held under a finance lease) held to earn rentals and/or for capital appreciation, rather than held to meet service delivery objectives, the production or supply of goods or services, or the sale of an asset in the ordinary course of operations.

At initial recognition, the municipality measures investment property at cost including transaction costs once it meets the definition of investment property. However, where an investment property was acquired through a non-exchange transaction (i.e. where it acquired the investment property for no or a nominal value), its cost is its fair value as at the date of acquisition.

The cost of self-constructed investment property is the cost at date of completion.

1.9.2 SUBSEQUENT MEASUREMENT - FAIR VALUE

Investment property is measured using the fair value model. Under the fair value model, changes in fair value are recognised in surplus or deficit..

Depreciation is calculated on the depreciable amount, using the straight-line method over the estimated useful lives of the assets. Components of assets that are significant in relation to the whole asset and that have different useful lives are depreciated separately. The annual depreciation rates are based on the following estimated average asset lives:

	Years
Investment property	30

1.10 INVENTORIES

1.10.1 Initial recognition

Inventories, consisting of consumable stores, raw materials, work-in-progress and finished goods, are valued at the lower of cost and current replacement cost where they are held for distribution at no charge or for norminal charge. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

Unsold properties are held for own use with the result that it should be carried at the lower of cost or current replacement cost

In general, the basis of allocating cost to inventory items is the first-in, first-out method method.

The municipality has taken advantage of the transitional provisions in Directive 4 of February 2008, on initial adoption of the standard of GRAP on Inventories, GRAP 12, to comply fully with this standard..

1.10 INVENTORIES (cont.)

1.10.2.Subsequent measurement

Inventories, consisting of consumable stores, raw materials, work-in-progress and finished goods, are valued at the lower of cost and net realisable value unless they are to be distributed at no or nominal charge, in which case they are measured at the lower of cost and current replacement cost. Redundant and slow-moving inventories are identified and written down in this way. Differences arising on the valuation of inventory are recognised in the Statement of Financial Performance in the year in which they arose. The amount of any reversal of any write-down of inventories arising from an increase in net realisable value or current replacement cost is recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

The carrying amount of inventories is recognised as an expense in the period that the inventory was sold, distributed, written off or consumed, unless that cost qualifies for capitalisation to the cost of another asset.

Unsold properties are valued at the lower of cost and net realisable value on a specific identification cost basis. Direct costs are accumulated for each separately identifiable development. Costs also include a proportion of overhead costs.

In general, the basis of allocating cost to inventory items is the first-in, first-out method method.

1.11 FINANCIAL INSTRUMENTS

1.11.1 Initial recognition

Financial instruments are initially measured at fair value, plus,(in the case of financial instruments not at fair value through profit or loss), transaction costs. The fair value of a financial instrument that is initially recognised is normally the transaction price, unless the fair value is evident from the observable market data. The municipality uses a discounted cash flow model which incorporates entity-specific variables to determine the fair value of financial instruments that are not traded in an active market. Differences may arise between the fair value initially recognised in (which in accordance with IAS 39, is generally the transaction price) and the amount initially determined using the valuation technique. Any such differences are subsequently recognised in profit or loss only to the extent that they relate to a change in the factors (including time) that market participants would consider in setting the price.

1.11.2.Subsequent measurement

Financial Assets are categorised according to their nature as either financial assets at fair value through profit or loss, held-to maturity, loans and receivables, or available for sale. Financial liabilities are categorised as either at fair value through profit or loss or financial liabilities carried at amortised cost ("other"). The subsequent measurement of financial assets and liabilities depends on this categorisation and, in the absence of an approved GRAP Standard on Financial Instruments, is in accordance with IAS 39.

The Entity classifies its financial assets into the following categories:
held-to-maturity;

- loans and receivables;
- available-for-sale; and
- fair value through profit and loss.

The classification depends on the purpose for which the financial asset is acquired, and is as follows:

Held-to-maturity investments are financial assets with fixed or determinable payments and fixed maturity, where the Entity has the positive intent and ability to hold the investment to maturity. They are subsequently measured at amortised cost, using the effective interest rate method. Any adjustment is recorded in the Statement of Financial Performance in the period in which it arises.

Loans and receivables are financial assets that are created by providing money, goods or services directly to a debtor.They are subsequently measured at amortised cost, using the effective interest rate method. Any adjustment is recorded in the Statement of Financial Performance in the period in which it arises.

Available-for-sale financial assets are financial assets that are designated as available for sale, and are subsequently measured at fair value at Statement of Financial Position date, except for investments in equity instruments that do not have quoted market prices in an active market, and whose fair value cannot be reliably measured, which shall be measured at cost. Any adjustment is recorded in the Statement of Changes in Net Assets in the period in which it arises. When these investments are derecognised, the cumulative gain or loss previously recognised directly in equity is recognised in profit or loss. The fair value of financial instruments classified as available-for-sale is their quoted bid priceat the Statement of Financial Position date.

Fair value through profit and loss financial assets include derivative financial instruments used by the Entity to manage its exposure to fluctuations in interest rates attached to certain of its external borrowings interest swap agreements.Any fair value adjustment is recorded in the Statement of Financial Performance in the period in which it arises. To the extent that a derivative instrument has a maturity period of longer than a year, the fair value of these instruments will be reflected as a non-current asset or liability, and is subsequently measured at fair value at Statement of Financial Position date.

1.11 FINANCIAL INSTRUMENTS (cont.)

The effective interest method is a method of calculating the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts (including all fees on points paid or received that form an integral part of the effective interest rate, transaction costs and other premiums or discount) through the expected life of the financial asset, or, where appropriate a shorter period.

1.11.2.1 TRADE AND OTHER RECEIVABLES

Trade and other receivables are categorised as financial assets: loans and receivables and are initially recognised at fair value and subsequently carried at amortised cost. Amortised cost refers to the initial carrying amount, plus interest, less repayments and impairments. An estimate is made for doubtful receivables based on a review of all outstanding amounts at year-end. Significant financial difficulties of the debtor, probability that the debtor will enter bankruptcy or financial reorganisation, and default or delinquency in payments (more than 30 days overdue) are considered indicators that the trade receivable is impaired. Impairments are determined by discounting expected future cash flows to their present value. Amounts that are receivable within 12 months from the reporting date are classified as current.

1.11.2.2 TRADE PAYABLES AND BORROWINGS

Financial liabilities consist of trade payables and borrowings. They are categorised as financial liaibilities held at amortised cost, are intitially recognised at fair value and subsequently measured at amortised cost which is the initial carrying amount, less repayments, plus interest.

FINANCIAL INSTRUMENTS (cont.)

1.11.2.3 Cash and cash equivalents

Cash includes cash on hand (including petty cash) and cash with banks (including call deposits). Cash equivalents are short-term highly liquid investments, readily convertible into known amounts of cash, that are held with registered banking institutions with maturities of three months or less and are subject to an insignificant risk of change in value. For the purposes of the cash flow statement, cash and cash equivalents comprise cash on hand, deposits held on call with banks, net of bank overdrafts. The municipality categorises cash and cash equivalents as financial assets: loans and receivables.

Bank overdrafts are recorded based on the facility utilised. Finance charges on bank overdraft are expensed as incurred. Amounts owing in respect of bank overdrafts are categorised as financial liabilities: other financial liabilties carried at amortised cost.

1.11.3 Impairment

An assessment is performed at each Statement of Financial Position date to determine whether objective evidence exists that a financial asset is impaired. The carrying amounts of cash investments are reduced to recognise any decline, other than a temporary decline, in the value of individual investments. This reduction in carrying value is recognised in the Statement of Financial Performance.

Where investments have been impaired, the carrying value is adjusted by the impairment loss, which is recognised as an expense in the period that the impairment is identified. Impairments are calculated as being the difference between the carrying amount and the present value of the expected future cash flows flowing from the instrument. On disposal of an investment, the difference between the net disposal proceeds and the carrying amount is charged or credited to the Statement of Financial Performance.

An impairment of trade receivables is accounted for by reducing the carrying amount of trade receivables through the use of an allowance account, and the amount of the loss is recognised in the Statement of Financial Performance within operating expenses. When a trade receivable is uncollectible, it is written off. Subsequent recoveries of amounts previously written off are credited against operating expenses in the Statement of Financial Performance.

1.11.4. Impairments of non-financial assets

In testing for, and determining the value-in-use of non-financial assets, management is required to rely on the use of estimates about the asset's ability to continue to generate cash flows (in the case of cash-generating assets). For non-cash-generating assets, estimates are made regarding the depreciated replacement cost, restoration cost, or service units of the asset, depending on the nature of the impairment and the availability of information.

1.11.5. Heritage Assets

Heritage assets, which are culturally significant resources and which are shown at cost, are not depreciated due to the uncertainty regarding their estimated useful lives. The valuation of heritage assets is dependent on the type of the asset and the availability of reliable information. Management makes estimates and assumptions about factors such as the restoration cost, replacement cost and cash flow generating ability in estimating fair value.

1.12 PROVISIONS, CONTINGENT LIABILITIES AND CONTINGENT ASSETS

The municipality does not recognise a contingent liability or contingent asset. A contingent liability is disclosed unless the possibility of an outflow of resources embodying economic benefits is remote. A contingent asset is disclosed where an inflow of economic benefits is probable.

Future events that may affect the amount required to settle an obligation are reflected in the amount of a provision where there is sufficient objective evidence that they will occur. Gains from the expected disposal of assets are not taken into account in measuring a provision. Provisions are not recognised for future operating losses. The present obligation under an onerous contract is recognised and measured as a provision.

A provision for restructuring costs is recognised only when the following criteria over and above the recognition criteria of a provision have been met:

(a) The municipality has a detailed formal plan for the restructuring identifying at least:
- the business or part of a business concerned;
- the location, function, and approximate number of employees who will be compensated for terminating their services;
- the expenditures that will be undertaken; and
- when the plan will be implemented; and

(b) The municipality has raised a valid expectation in those affected that it will carry out the restructuring by starting to implement that plan or announcing its main features to those affected by it.

1.13 LEASES

1.13.1The Municipality as Lessee

Leases are classified as finance leases where substantially all the risks and rewards associated with ownership of an asset are transferred to the municipality. Property, plant and equipment or intangible assets subject to finance lease agreements are initially recognised at the lower of the asset's fair value and the present value of the minimum lease payments. The corresponding liabilities are initially recognised at the inception of the lease and are measured as the sum of the minimum lease payments due in terms of the lease agreement, discounted for the effect of interest. In discounting the lease payments, the municipality uses the interest rate that exactly discounts the lease payments and unguaranteed residual value to the fair value of the asset plus any direct costs incurred.

Subsequent to initial recognition, the leased assets are accounted for in accordance with the stated accounting policies applicable to property, plant, equipment or intangibles. The lease liability is reduced by the lease payments, which are allocated between the lease finance cost and the capital repayment using the effective interest rate method. Lease finance costs are expensed when incurred. The accounting policies relating to derecognition of financial instruments are applied to lease payables. The lease asset is depreciated over the shorter of the asset's useful life or the lease term.

Operating leases are those leases that do not fall within the scope of the above definition. The aggregate benefit of incentives of Operating lease are recognised as a reduction of rental expense on a straight-line basis over the term of the relevant lease.

1.13.2 The Municipality as Lessor

Under a finance lease, the municipality recognises the lease payments to be received in terms of a lease agreement as an asset (receivable). The receivable is calculated as the sum of all the minimum lease payments to be received, plus any unguaranteed residual accruing to the municipality, discounted at the interest rate implicit in the lease. The receivable is reduced by the capital portion of the lease instalments received, with the interest portion being recognised as interest revenue on a time proportionate basis. The accounting policies relating to derecognition and impairment of financial instruments are applied to lease receivables.

1.14 REVENUE RECOGNITION

Revenue shall be measured at the fair value of the consideration received or receivable. Revenue is reduced for estimated customer returns, rebates, VAT and other similar allowances.

1.14.1 Revenue from exchange transactions

Revenue from exchange transactions refers to revenue that accrued to the municipality directly in return for services rendered / goods sold, the value of which approximates the consideration received or receivable.

Service charges

When the outcome of a transaction involving the rendering services can be estimated reliably , revenue associated with the transaction is recognised by the stage of completion of the transaction at the reporting date. The outcome of the transaction can be estimated reliably when the following are met.

It is probable that the economic benefits or service potential associated with the transaction will flow to the municipality; and

· The amount of the revenue can be measured reliably.

Service charges relating to refuse removal are recognised on a monthly basis by applying the approved tariff to each property that has improvements. Tariffs are determined per category of property usage and are levied monthly based on the number of refuse containers on each property, regardless of whether or not containers are emptied during the month.

Sale of goods

Revenue from the sale of goods is recognised when substantially all the risks and rewards of ownership of the goods is passed to the consumer.

Revenue from the sale of erven is recognised when all conditions associated with the deed of sale have been met.

Interest

Interest shall be recognised on a time proportionate basis that takes into account the effective yield on the asset.

Agency Services

Income for agency services is recognised on a monthly basis once the income collected on behalf of agents has been quantified. The income recognised is in terms of the agency agreement.

The revenue is limited to the amount of any fee or commission payable to the municipality as compensation for executing the agreed services.

Collection charges are recognised when such amounts are incurred.

REVENUE RECOGNITION (cont)

1.14.2 Revenue from non-exchange transactions

Revenue from non-exchange transactions refers to transactions where the municipality received revenue from another entity without directly giving approximately equal value in exchange. Revenue from non-exchange transactions is generally recognised to the extent that the the related receipt or receivable qualifies for recognition as an asset and there is no liability to repay the amount.

1.14 Rates (including collection charges and penalty interest)

Revenue from property rates is recognised when the legal entitlement to this revenue arises. Collection charges are recognised when such amounts are legally enforceable. Penalty interest on unpaid rates is recognised on a time proportionate basis.

Rebates are respectively granted, to owners of land on which not more than two dwelling units are erected provided that such dwelling units are solely used for residential purposes. Additional relief is granted to needy, aged and/or disabled owners, based on income .

Assessment rates income is recognised once a rates account has been issued to ratepayers. Adjustments or interim rates are recognised once the municipal valuer has valued the change to properties.

Fines

Fines constitute both spot fines and summonses. Revenue from spot fines and summonses is recognised when payment is received.

Public donations and contributions

Revenue from public contributions and donations is recognised when all conditions associated with the contribution have been met or where the contribution is to finance property, plant and equipment, when such items of property, plant and equipment qualifies for recognition and first becomes available for use by the municipality. Where public contributions have been received but the municipality has not met the related conditions, a deferred income (liability) is recognised.

Deferred income relating to government grants are recognised on the following bases:

• Capital contributions to property, plant and equipment: Credited on a systematic basis to the Statement of financial Performance based on the estimated useful life of the plant and equipment.

• Income-related grants subsidising expenses: Credited to the Statement of Financial Performance as revenue when the related expense is recognised

Contributed property, plant and equipment is recognised at fair value, when such items of property, plant and equipment qualifies for recognition and become available for use by the municipality.

Other

Revenue from the recovery of unauthorised, irregular, fruitless and wasteful expenditure is based on legislated procedures, including those set out in the Municipal Finance Management Act (Act No.56 of 2003) and is recognised when the recovery thereof from the responsible councillors or officials is virtually certain.

Revenue from the rental of facilities and equipment is recognised on a straight-line basis over the term of the lease agreement.

Government grants, transfers and donations

Conditional grants, donations and funding were recognised as revenue in the Statement of Financial Performance to the extent that the Municipality has complied with any criteria, conditions or obligations embodied in the agreement/arrangement. To the extent that the criteria, conditions and obligations have not been met a liability is raised in the Statement of Financial Position. Unconditional grants, donations and funding are recognised as revenue in the Statement of Financial Position at the earlier of the date of receipt or when the amount is receivable.

Contributed assets are recognised at fair value when the risks and rewards associated with such asset transfer to the Municipality.

1.15 BORROWING COSTS

Borrowing costs that are directly attributable to the acquisition, construction or production of qualifying assets are capitalised to the cost of that asset unless it is inappropriate to do so. The municipality ceases the capitalisation of borrowing costs when substantially all the activities to prepare the asset for its intended use or sale are complete. It is considered inappropriate to capitalise borrowing costs where the link between the funds borrowed and the capital asset acquired cannot be adequately established.

Borrowing costs incurred other than on qualifying assets are recognised as an expense in surplus or deficit when incurred.

1.16 EMPLOYEE BENEFITS

1.16.1 Short-term employee benefits

The cost of short-term employee benefits, which include salaries and wages, short-term compensated absences, non-monetary benefits such as medical aid and performance plans, are expensed in the Statement of Financial Performance in the financial year during which the payment is made.

Liabilities for short-term employee benefits that are unpaid at year-end are measured at the undiscounted amount that the municipality expected to pay in exchange for that service that had accumulated at the reporting date.

1.16.2. Post Employment benefits

The entity provides post employment benefits for its officials. These benefits are provided as either defined contribution plans or defined benefit plans. The entity identifies as defined contribution plans any post-employment plan in terms of which it has no obligation to make further contributions to the plan over and above the monthly contributions payable on behalf of employees (for example in the event of a funding shortfall). Any other plans are considered to be defined benefit plans.

The cost of all short term employee benefits, such as leave pay, is recognised during the period in which the employee renders the

1.16.2 Termination Benefits

Termination benefits are recognised when actions have been taken to indicate that the municipality is demonstrably committed to either terminate the employment of an employee or group of employees before the normal retirement date; or provide termination benefits as a result of an offer made in order to encourage voluntary redundancy.

1.16.3 Short term and long term employee benefits

The Municipality provides long term incentives to eligible employees, payable on completion of years of employment. The liability is based on an acturial valuation. The projected unit credit method has been used to value the obligation. Acturial gains and losses on the long term incentives are accounted for through the Statement of Financial Performance.

1.17 OFFSETTING

Financial assets and liabilities are offset and the net amount reported on the Statement of Financial Position when there is a legally enforcement right to set off the recognised amount, and there is an intention to settle on a net basis, or to realise the asset and settle the liability simultaneously.

1.18 CONDITIONAL GRANTS AND RECEIPTS

Income received from conditional grants, donations and subsidies is recognised to the extent that the Municipality has complied with any criteria, condition or obligation embodied in the agreement. To the extent that the criteria, condition or obligations have not been met, a liability is recognised and funds invested until utilised.

Interest earned on the investment is treated in accordance with grant conditions.

1.18.1 Grants and receipts of a revenue nature

Income is transferred to the Statement of Financial Performance as revenue to the extent that the criteria,condition or obligations have been met.

1.18.2 Grants and receipts of a capital nature

Income is transferred to the Statement of Financial Performance as revenue to the extent that the criteria,condition or obligations have been met.

1.19 ACCUMULATED SURPLUS

A statement of changes in net assets must be included in the Annual Financial Statements that will disclose:

The effect of changes in accounting policies and correction of errors. The balance of retained earnings at the beginning of the period

1.20 RELATED PARTY TRANSACTION

Related party transactions are transctions that involve the transfer of resources, services or obligations between related parties, regardless of whether a price is charged

1.20.1 Key Management Personnel

"Key Management Personnel" is defined as those persons having authority and responsibility for planning, directing and controlling the activities of the entity, directly or indirectly

The total cost of all employee benefits , such as short term employee benefits, post employment benefits, other long term benefits and termination benefits are recognised during the period in which the employee renders the related services.

Employee benefits resulting from related party transaction are expensed in the Statement of Financial Performance in the financial year during which the payment is made or accrued.

1.22 CHANGES IN ACCOUNTING POLICIES, ESTIMATES AND ERRORS

1.21.1 Accounting policies

Accounting policies are only changed if: required by an accounting standards or interpretation, the change will provide more relevant and reliable and information or in terms of the transitional provisions of the new standards.

Accounting policy changes is applied retrospectively, including all comparative periods shown and their opening balances

1.21.2 Changes in estimates

Changes are applied prospectively i.e current reporting period and future periods(where appropriate)

1.21.3 Prior periods errors

Corrections are made retrospectively to the date of the discovery of the error. The application is limited to the beginning of the earliest comparative period presented.

1.23 SIGNIFICANT JUDGEMENT AND ESTIMATES

1.23.1.USE OF ESTIMATES

The use of accounting estimates is an essential part in the preparation of financial statements. They arise as a result of uncertainties inherent in delivering goods, services and conducting trading activities.

The use of accounting estimates is an essential part in the preparation of financial statements. They arise as a result of uncertainties inherent in delivering goods, services and conducting trading activities.

The use of estimates does not undermine the reliability of the information presented as the estimate should be made using the latest available and most reliable information.

As and when the information on which the estimate is based changes, it also becomes necessary to revise the previous estimate. By nature, the revision of an estimate does not have an effect on prior periods and is therefore not a correction of a prior period error. A revision of an accounting estimate won't be seen to be a correction of an error provided the estimate was based on the latest and most reliable information available at the time that the estimate was made. An example of a change in accounting estimate will be the reassessment of the prior period impairment loss based on new information available in the current financial period.

1.23.3. Provision for Rehabilitation of Refuse Landfill sites

The provision for rehabilitation is recognised as and when the environmental liability arises. To the extent that the obligations relate to the asset, they are capitalised as part of the cost of those assets. Any subsequent changes to an obligation that did not relate to the initial asset are charged to the Statement of Financial Performance

1.23.4.Other Provisions

Provisions are measured as the present value of the estimated future outflows required to settle the obligation. In the process of determining the best estimate of the amounts that will be required in future to settle the provision management considers the weighted average probability of the potential outcomes of the provisions raised. This measurement entails determining what the different potential outcomes are for a provision as well as the financial impact of each of those potential outcomes. Management then assigns a weighting factor to each of these outcomes based on the probability that the outcome will materialise in future. The factor is then applied to each of the potential outcomes and the factored outcomes are then added together to arrive at the weighted average value of the provisions.

1.23.4. Pension and other Employment benefits

Post-employment benefits offered by the entity take the form of defined benefit plans.
The cost of defined benefit pension plans, other post employment medical benefits, and the present value of the pension obligation are determined using actuarial valuations. An actuarial valuation involves making various assumptions. These include the determination of the discount rate, future salary increases, mortality rates and future pension increases. Due to the complexity of the valuation, the underlying assumptions and its long-term nature, a defined benefit obligation is highly sensitive to changes in these assumptions. All assumptions are reviewed at each reporting date.

For key actuarial assumptions, refer to Note 14 .1.3 "Post-employment Medical benefits".

1.25 COMMITMENTS

The notes to the financial statements must disclose the nature and amount of each material individual and each material class of capital expenditure commitment as well as non cancellable operating leases contracted for at the reporting date. Commitments for the supply of inventories, where a liability under a contract has not yet been recognised, do not require disclosure as a commitment

1.26 PRESENTATION OF BUDGET POLICY

A comparison between the following is presented as a note to the Financial Statement

Last approved and final budget amounts (which includes changes made by management within the prescribed limits), budget and actual amounts on a comparable basis; and explanations of material differences between budget and actual amounts, except where explanations have been included in other documents published in conjunction with the financial statements and cross reference to these documents is made.

1.27 UNAUTHORISED EXPENDITURE

Unauthorised expenditure is expenditure that has not been budgeted, expenditure that is not in terms of the conditions of an allocation received from another sphere of government, municipality or organ of state and expenditure in the form of a grant that is not permitted in terms of the Municipal Finance Management Act (Act 56 of 2003). Unauthorised expenditure is accounted for as an expense in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.28 IRREGULAR EXPENDITURE

Irregular expenditure is expenditure that is contrary to the Municipal Finance Act (Act 56 of 2003), the Municipal Systems Act (Act 32 of 2000), the Public Office Bearers Act (Act 20 of 1998) or is in contravention of the municipality's supply chain management policy. Irregular expenditure excludes unauthorised expenditure. Irregular expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.29 FRUITLESS AND WASTEFUL EXPENDITURE

Fruitless and wasteful expenditure is expenditure that was made in vain and would have been avoided had reasonable care been exercised. Fruitless and wasteful expenditure is accounted for as expenditure in the Statement of Financial Performance and where recovered, it is subsequently accounted for as revenue in the Statement of Financial Performance.

1.30 VALUE ADDED TAX (VAT)

The municipality accounts for Value Added Tax on the cash basis.

	2014 R	2013 R

Maruleng Municipality is a local government institution in Hoedspruit, Limpopo province, and is one of the five local municiplaities under the jurisdiction of the Mopani District Municipality. The adresses of its registered office and principal place of business are disclosed under "General Information " included in the Annual Financial Statement and in the Introduction of Annual Report. The pricipal activities of the municipalities are disclosed in the Annual report and are prescribed by the Municipal Finance Management Act (MFMA)

2. INVENTORIES

Consumable stores - at cost	**65 426**	**91 824**
Movement for inventories		
Stationery	(11 585)	(35 745)
Catridges	46 932	62 520
Consumables	(8 948)	54 827
	26 399	**81 602**

Held for own use with the aim that it should be carried at the lower of cost or current replacement
Inventory has not been pledged as security for liabilities

3. RECEIVABLES FROM EXCHANGE TRANSACTIONS

Trade debtors	1 493 506	916 422
Other debtors	474 827	1 667 155
Gross balance	1 968 332	2 583 576
Less: Provision for Doubtful Debts	(1 479 371)	(1 345 377)
Net balance	**488 961**	**1 238 199**
Refuse and other		
Current (0 - 30 days)	114 296	351 553
31 - 60 days	166 578	133 086
61 - 90 days	145 177	102 426
91 - 120 days	94 014	500 300
120 days +	1 431 629	1 496 211
Total	**1 951 694**	**2 583 576**

4. RECEIVABLES FROM NON EXCHANGE TRANSACTIONS

Rates	15 695 098	12 727 216
Less: Provision for Doubtful Debts	(14 303 150)	(11 665 005)
Net balance	**1 391 948**	**1 062 211**
Debtors Age Analysis		
Rates		
Current (0 - 30 days)	938 058	850 297
31 - 60 days	670 450	610 996
61 - 90 days	558 229	517 599
91 - 120 days	439 956	474 646
120 days +	13 088 404	10 220 128
Total	**15 695 098**	**12 673 666**

Summary of Debtors by customers classification	Consumers	2014 R Industrial Commercial	2013 R National government	Total
Current (0 - 30 days)	722 828	187 735	208 090	**1 118 653**
31 - 60 days	529 660	135 241	206 629	**871 530**
61 - 90 days	440 217	113 510	174 474	**728 201**
91 - 120 days	391 133	78 382	77 251	**546 766**
120 days +	11 635 293	1 690 341	1 072 647	**14 398 281**
Sub Total	13 719 130	2 205 209	1 739 091	**17 663 430**
Less: Provision for doubtful debts	(9 453 904)	(5 848 078)	(480 539)	**(15 782 521)**
Total debtors by customer Classification	4 265 226	(3 642 869)	1 258 552	**1 880 909**

Reconciliation of the doutful debt provision

Balance at beginning of the year	13 010 381	9 978 131
Contributions to provision	2 771 424	1 705 371
prior year corrections 2013		1 326 879
Balance at end of year	**15 781 805**	**13 010 381**

As at 30 June 2014 trade and other receivables of R 16 574 953
The amount for the provision was R 15 781 805 as at 30 June 2014 (2013: R13 010 381)

The municipality commence with the billing of rates for the farms and wildlife estates during 2008, the accounts are only billed for assessmnet rates. The property owners currently pay very poorly as the municipality does not provide any services to them. This is the reason for the material percentage of the balance owing on rates currently lying on 120+. The average 120+ days percentage for the last four years are 79%. however the increase in the rand value over the last three years were approximately 81,42% due to the non payment by the farms and wildlife estate property owners. It is estimated that this increase will continue in the near future

This will make the provision for doubtful debt on rates the following:

5. OTHER RECEIVABLES

Sundry debtors	375 614	375 344
Deposits	6 943	6 943
Mopani District Municipality (water & sanitation)	18 081 570	13 731 562
Mopani revenue management	49 165	16 323
Agreements	11 238	230 264
Total Other Receivables	**18 524 529**	**14 360 437**

6. VAT RECEIVABLE

VAT receivable	**3 359 254**	**1 979 837**

7. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of the following:		
Cash on floats	710	710
Cash at bank	520 198	3 562 786
Call deposits	42 584 051	25 975 185
	43 104 959	**29 538 680**

The municipality has the following bank accounts:
Current account (primary bank account)

7.1 Bank: Standard Bank - Hoedspruit Branch
Account number: 033355487000

Bank statement balance at beginning of year	3 459 630	4 814 577
Bank statement balance at end of the year	**445 508**	**3 459 630**
Cash book balance at beginning of year	3 562 786	4 929 405
Cash book balance at end of year	**518 485**	**3 562 786**

7.2 Disaster Bank Account
Account number: 033360642

Bank statement balance at beginning of year	82	0
Bank statement balance at end of year	**(98)**	**82**
Cash book balance at beginning of year	1 015	0
Cash book balance at end of year	**1 713**	**1 015**

8. PROPERTY, PLANT & EQUIPMENT

OWNED ASSETS:

8.1

Reconciliation of Carrying Value 30 June 2014	Land and Buildings R	Infrastructure R	Library books R	Other Assets R	Total R
	219 253 335	**238 371 097**	**249 807**	**11 103 347**	**468 977 586**
Cost	222 974 456	246 575 331	249 807	11 103 347	480 902 942
Capital underconstruction 2013	3 721 121	8 204 234	0	0	11 925 356
	181 839 023	152 921 200	171 085	8 150 155	**343 081 463**
Cost	219 253 335	238 371 097	249 807	11 103 347	468 977 586
Accumulated depreciation	(37 414 312)	(85 449 897)	(78 721)	(2 953 192)	(125 896 123)
Acquisitions	9 529 127	22 892 930		1 039 329	33 461 386
Capital under construction 2014	3 200 937	8 380 009			11 580 946
Depreciation	(9 298 618)	(20 417 304)	(28 732)	(1 344 057)	(31 088 711)
Assets disposed	0	0	(8 963)	(807 199)	(816 162)
Cost			(16 215)	(1 737 469)	(1 753 684)
Accumulated depreciation			7 252	930 269	937 521
Carrying value at end of the year	**185 270 469**	**163 776 835**	**133 390**	**7 038 228**	**356 218 922**
Cost	231 983 399	269 644 036	233 592	10 405 208	512 266 234
Accumulated depreciation	(46 712 930)	(105 867 201)	(100 202)	(3 366 980)	(156 047 312)

Reconciliation of Carrying Value 30 June 2013	Buildings R	Infrastructure R	Library books R	Other Assets R	Total R
Carrying values at beginning of the year	**187 936 316**	**149 997 583**	**205 274**	**9 086 860**	**347 226 033**
Cost	216 741 417	219 961 335	263 563	12 144 316	449 110 630
Accumulated depreciation	(28 805 100)	(69 963 751)	(58 289)	(3 057 456)	(101 884 597)
Acquisitions	2 511 918	18 409 763	0	1 443 023	22 364 704
Capital under construction	3 721 121	8 204 234	0		11 925 356
Impairment					0
Depreciation	(8 609 211)	(15 486 146)	(25 781)	(1 519 064)	(25 640 202)
Assets disposed	0	0	(8 408)	(860 664)	(869 071)
Cost			(13 756)	(2 483 992)	(2 497 748)
Accumulated depreciation			5 348	1 623 328	1 628 677
Transferred from non current assets held for sale	-	-		-	-
Cost					0
Accumulated depreciation					0
Carrying value at end of the year	**185 560 144**	**161 125 434**	**171 085**	**8 150 155**	**355 006 819**
Cost	222 974 456	246 575 331	249 807	11 103 347	480 902 942
Accumulated depreciation – cost	(37 414 312)	(85 449 897)	(78 721)	(2 953 192)	(125 896 123)

8.2

FINANCE LEASE ASSETS:	2014 R	2013 R
Reconciliation of Carrying Value		
Carrying values at beginning of the year	**469 396**	**585 229**
Cost	1 097 939	921 990
Accumulated depreciation	(628 544)	(336 761)
Acquisition	0	175 950
Depreciation	(285 156)	(291 782)
Carrying value at end of the year	**184 239**	**469 396**
Cost	1 097 939	1 097 939
Accumulated depreciation	(913 700)	(628 544)

The above office equipment is pledged as security for deemd finance leases.

Total property, plant and equipment	**356 403 161**	**355 476 214**

		2014 R	2013 R	
9.	**INTANGIBLE ASSETS**			
	Computer software **Reconciliation of Carrying Value**			
	Carrying values at beginning of the year	27 821	34 892	
	Cost	49 500	49 500	
	Accumulated amortisation	(21 679)	(14 608)	
	Amortisation	(11 741)	(7 071)	
	Additions	361 540		
	Carrying value at end of the year	**377 620**	27 821	
	Cost	411 040	49 500	
	Accumulated amortisation	(33 420)	(21 679)	
10.	**INVESTMENT PROPERTY CARRIED AT FAIR VALUE**			
	Carrying values at beginning of the year	3 254 850	3 254 850	
	Cost	3 254 850	3 254 850	
	Accumulated depreciation	(0)	(0)	
	Carrying value at end of the year	**3 254 850**	**3 254 850**	
	Cost	3 254 850	3 254 850	
	Accumulated depreciation	(0)	(0)	
11.	**TRADE AND OTHER PAYABLES FROM EXCHANGE TRANSACTIONS**			
	Trade creditors	86 460	2 140 857	
	Staff leave	1 451 448	1 161 180	
	Retentions	2 735 329	3 087 125	
	Unknown deposits	45 838	54 007	
	Bonus - 13th cheque	795 245	708 737	
	Total Trade and Other Payables	**5 114 320**	**7 151 905**	
	TRADE AND OTHER PAYABLES FROM NON EXCHANGE TRANSACTIONS			
	Amounts received in advance	1 088 837	949 049	
	Other	2 294 162	2 379 832	
		3 382 999	**3 328 881**	8 497 319
12.	**UNSPENT CONDITIONAL GRANTS AND RECEIPTS**			
	Conditional Grants from other spheres of Government			
	Finance Management Grant	(0)	21 237	
	Municipal Systems Improvement Grant	225 559	-	
	Municipal Infrastructure Grant	9 001 839	-	
	Mopani District	0	20 745	
	Disaster fund	-	272 240	
	Grant - INEG	-	3 104 644	
	EPWP	-	323 176	
	Total Conditional Grants and Receipts	**9 227 398**	**3 742 042**	

The nature and extent of the governmnet grants recognised in the financial statement and indiation of the other forms of government assistance from which the municoipality has directly benefits and unfulfilled conditions and other contigencies attaching to goovernmnet assistance that has been recognisedSee note 19 for the reconciliation of grants from other spheres of government.

These amounts are invested in a ring-fenced investment until utilised.

		2014 R	2013 R
13.	**PROVISION**		
13.1	**NON CURRENT PROVISION**		
13.1.1	Long service awards	1 368 462	1 383 495
13.1.2	Post employment medical aid	3 109 236	4 216 384
		4 477 698	**5 599 879**

13.1.1.1. Long service awards

The employer long service awards consists of an obligation to play out a bonus in the year of the employee attaining the required services. This obligation represents a liability to the employer and the value is represented by the present value of the total long services bonus awards expected to become payable under the employers current policy. the long service award contribution are acturial calculation which were perfomed by One Pangea financial is an acturial consulting company specialising in the valuation of the employees benefits liabilities for accounting disclosure purpose.
Maruleng offers bonuses for every five years of completed services from 10 years to 45 years
Benefits awarded to qualying employees (Long service awards)

13.1.1.2. Post employment Medical Aid

An actuarial valuation has been performed in respect of Post employment Medical benefits which employees may become entitled to after retirement. The employee post employement health care liability consists of a commitment to pay a portion of the pensioners medical Scheme contributions. This liability is also generated in respect of dependents who are offered continued membership of the medical schemes on the death of the pensioner.Summary of assumptions were provided to the municipality.the medical contribution are acturial calculation which were perfomed by One Pangea financial is an acturial consulting company specialising in the valuation of the employees benefits liabilities for accounting disclosure purpose.
Currently there are no pensioners being subsidised for medical aid contributions hence no benefits payment

	2 012	2013
Opening Accrual liability (Post employment medical Aid)	**4 216 384**	**2 458 481**
Current service cost	712 000	451 560
interests costs	314 000	202 824
Acturial gain/ loss	(2 133 088)	1 103 519
Net periodic costs recognised	**3 109 296**	**4 216 384**

13.2	**CURRENT PROVISION**		
	Provision for performance bonuses	**971 989**	**696 314**

Performance bonuses are paid one year in arrears as the assessment of eligible employees has not taken place at the reporting date and no present obligation exist. The perfomance is oly applicable for directors. To qualify for the perfomance bonus an employee must have been employed for the period of twelve months

14. FINANCE LEASE LIABILITY

	Minimum lease payment	Future finance charges	Present value of lease payments
30 JUNE 2014			
Amounts payable under finance leases			
Within one year	163 359	34 652	128 707
Within two to five years			
	163 359	**34 652**	**128 707**
Less: Amount due for settlement within 12 months (current portion)			**(128 707)**
			-
30 June 2013			
Amounts payable under finance leases			
Within one year	274 768	34 652	256 673
Within two to five years	342 885	8 187	180 173
	617 653	**42 839**	**436 846**
Less: Amount due for settlement within 12 months (current portion)			**(256 673)**
			180 173

The liability is secured by office equipment under deemed finance leases with a carrying value of R113 777(2013: R180 173). The effective interest rate is 11% and is repayable in 36 equal instalments. The last instalment is payable during June 2015.

		2014 R	2013 R
15.	**REVENUE**		
	Property rates	12 594 085	11 305 512
	Service charges	2 564 209	2 548 200
	Finance Income	1 816 214	1 246 988
	Government grants and subsidies	95 931 644	92 126 724
	Rental of facilities and equipment	269 430	256 312
	Agency fees	1 952 081	1 086 132
	licence and permits	2 328 118	2 657 405
	Other revenue	1 557 005	1 622 788
	Gain/(Loss) on disposal of assets	0	(871 171)
		119 012 787	**111 978 890**
	The amount included in revenue arising from exchange of goods and services are as follows:		
	Service charges	2 564 209	2 548 200
	Rental of facilities and equipment	269 430	256 312
		2 833 639	**2 804 512**
	The amount included in revenue arising from exchange of goods and services are as follows:		
	Taxation revenue		
	Property rates	12 594 085	11 305 512
	Transfer revenue		
	Government grants	95 931 644	92 126 724
		108 525 729	**103 432 236**

16. PROPERTY RATES

Property rates levied	**(12 594 085)**	**11 305 512**
VALUATIONS	**R000's**	**R000's**
Residential	1407 100 000	1278 598 650
Commercial	841 747 000	707 422 000
State	126 229 450	97 829 800
Agricultural	518 645 000	769 033 400
Other	653 432 500	707 526 200
	3547 153 950	**3560 410 050**

Valuations on properties are conducted every four years in terms of section 32 of the MPRA, on request the municipality can be condoned by extending its valuation roll by one financial year, the last valuation roll came in to effect on 1 july 2008 and expired on the 30 June 2012

The New valuation roll was conducted and implemented on the first of July 2012 and is valid until 30 June 2016, the valuation roll is updated and maintained twice every year by conducting supplementary Valuation Roll

17. SERVICE CHARGES

Refuse removal	2 564 209	2 548 200
	2 564 209	**2 548 200**

		2014 R	2013 R
18.	**FINANCE INCOME**		
	Interest receivable - Accounts receivable	206 333	192 615
	Interest receivables - External investments	1 609 882	1 054 373
		1 816 214	**1 246 988**
19.	**GOVERNMENT SUBSIDIES & GRANTS**		
	Operating Grants	**68 062 483**	**64 241 714**
	Equitable share	60 742 000	53 513 000
	Finance management Grant	1 671 237	1 585 186
	Municipal Systems Improvement Grant	664 441	1 071 438
	Mopani District Municipality	20 745	83 149
	Disaster	536 240	4 727 760
	INEG	3 104 644	1 895 356
	Epwp	1 323 176	1 365 824
	Capital Grants		
	Municipal Infrastructural Grant	27 869 161	27 420 630
	Total Government Grants & Subsidies	**95 931 644**	**91 662 344**

19.1 ***Equitable Share***

In terms of the Constitution, this is an unconditional grant used to subsidise the provision of basic services to indigent community members.

19.2 ***Finance Management Grant***

Balance unspent at beginning of year	21 237	106 423
Current year receipts	1 650 000	1 500 000
Conditions met – transferred to revenue	(1 671 237)	(1 585 186)
Unspent amount transferred to liabilities	**0**	**21 237**
(see note 12)		

This grant was used to promote and support reforms to municipal financial management and the implementation of the MFMA, 2003. The conditions of the grant were met.

19.3 ***Municipal Systems Improvement Grant***

Balance unspent at beginning of year	0	271 438
Current year receipts	890 000	800 000
Conditions met – transferred to revenue	(664 441)	(1 071 438)
Unspent amount transferred to liabilities	**225 559**	**0**
(see note 12)		

The purpose of the grant is for institutional systems. No funds were withheld or delayed.

19.4 ***Municipal Infrastructure Grant (MIG)***

Balance unspent at beginning of year	(307 026)	-3 060 396.0
Current year receipts	36 563 974	30 174 000
Conditions met – transferred to revenue	(27 869 161)	(27 420 630)
Unspent amount transferred to liabilities	**9 001 839**	**(307 026)**
(see note 12)		

This grant was used to construct municipal infrastructure to provide basic services for the benefit of poor households. The conditions of the grant were met.No funds have been withheld.

19.5 ***Mopani District Municipality***

Balance unspent at beginning of year	20 746	103 895.0
Current year receipts	-	-
Conditions met – transferred to revenue	(20 745)	(83 149)
	0	**20 746**

The grant was meant to conduct data cleansing for all maruleng farms and for the finalisation of the Willows Sports Fields

		2014 R	2013 R
19.	**GOVERNMENT SUBSIDIES & GRANTS (cont)**		
19.6	***Expanded Public Works Programme Grant***		
	Balance unspent at beginning of year	323 176	689 000
	Current year receipts	1 000 000	1 000 000
	Conditions met – transferred to revenue	(1 323 176)	-1 365 824
	Unspent amount transferred to liabilities	**0**	**323 176**
	(see note 12)		
	This grant is used to create temporary work for unemployed people		
19.7	***Intergrated National Electrification Programme***		
	Balance unspent at beginning of year	3 104 644	0
	Current year receipts		5 000 000
	Conditions met – transferred to revenue	(3 104 644)	-1 895 356
	Unspent amount transferred to liabilities	**0**	**3 104 644**
	(see note 12)		
	This grant is used for electrification in the Metz villages		
19.8	***Disaster Fund***		
	Balance unspent at beginning of year	272 240	0
	Current year receipts	264 000	5 000 000
	Conditions met – transferred to revenue	(536 240)	-4 727 760
	Unspent amount transferred to liabilities	**0**	**272 240**
	(see note 13)		
	villages		
	Based on the allocations set out in the Division of Revenue Act, (Act 12 of 2009), no significant changes in the level of government grant funding are expected over the forthcoming 3 financial years.		
20	**AGENCY FEES**		
	Traffic motor licencing	1 923 273	1 071 813
	Mopani water and sanitation	28 808	14 319
		1 952 081	**1 086 132**
21	**OTHER REVENUE**		
	Building plans	759 567	340 949
	Tender documents	147 313	143 154
	Unallocated monies	274 721	161 882
	Sundry	375 404	976 803
	Total Other Income	**1 557 005**	**1 622 788**
	sundry includes other incomes like building plans, tender documents etc		
22.	**GAIN/(LOSS) ON DISPOSAL OF ASSETS**		
	Property, plant and equipment	**(191 406)**	**(871 171)**
23.	**EMPLOYEE RELATED COSTS**		
	Employee related cost - Salaries and wages	23 856 656	24 397 962
	Employee related cost - Social contributions	5 217 675	7 475 154
	Travel, motor car, accommodation & other allowances	1 105 166	1 104 322
	Housing benefits and allowances	379 436	530 002
	Leave provision	145 783	36 173
		30 704 717	**33 543 613**
	There were no advances paid to employees.		

		2014 R	2013 R
23.	**EMPLOYEE RELATED COSTS (cont.)**		
	Municipal Manager		
	Annual remuneration	614 509	581 025
	Performance and other bonuses		54 060
	Travel and other allowances	296 640	296 640
	Contributions to UIF, medical and pension funds	220 821	191 955
		1 131 970	**1 123 681**
	Chief Financial Officer		
	Annual remuneration	-	263 390
	Acting allowance	108 692	
	Performance and other bonuses	-	66 780
	Travel and other allowances	-	192 667
	Contributions to UIF, medical and pension funds	-	397 043
		108 692	**919 880**
	The position of the Chief financial was vacant from 1st March 2014 and the interviews were conducted.		
	Director: Techncial Services		
	Annual remuneration	556 414	510 991
	Performance and other bonuses	-	48 230
	Travel and other allowances	129 000	129 000
	Contributions to UIF, medical and pension funds	193 274	175 876
		878 688	**864 098**
	Director: Community Services		
	Annual remuneration	208 172	193 139
	Performance and other bonuses	-	69 682
	Travel and other allowances	133 500	41 150
	Contributions to UIF, medical and pension funds	79 792	194 202
		421 463	**498 172**
	The position was filled on the 1 st of January 2014		
	Director: Corporate Services		
	Annual remuneration	212 223	421 465
	Performance and other bonuses		34 450
	Travel and other allowances	281 355	199 000
	Contributions to UIF, medical and pension funds	65 290	126 443
		558 867	**781 358**
	the position is vacant from 1st of january 2014 and the municiplaity has conducted the interview for the above position		
	Director: Spatial Development and Planning		
	Annual remuneration	200 957	
	Acting Allowance	26 712	
	Performance and other bonuses	-	62 010
	Travel other allowances	154 500	
	Contributions to UIF, medical and pension funds	66 858	
		449 027	**62 010**
	the position was filled in January 2014,		
24.	**REMUNERATION OF COUNCILLORS**		
	Mayor	677 941	626 014
	Speaker	560 840	536 071
	Executive Committee members	1 458 841	1 478 207
	Councillors part time	4 437 731	4 215 277
	Councillors full time	529 238	503 193
		7 664 592	**7 358 761**
	The Mayor, Speaker and three councillors are full time. Each is provided with an office and secretarial support at the cost of Council.		
	The Mayor has use of a Council owned vehicle for official duties. The Mayor also has use of a Council owned house to entertain official guest.		
25.	**DEPRECIATION AND AMORTISATION EXPENSE**		
	Property, plant and equipment	31 372 789	26 729 821
	Investment property	-	
	Intangible assets	-	7 071
		31 372 789	**26 736 893**

		2014 R	2013 R		
26.	**FINANCE COST**				
	Finance leases	86 022	64 910		
		86 022	**64 910**		
27.	**GENERAL EXPENSES**				
	Included in general expenses is the following:-				
	Advertising	202 108	326 904		
	Audit fees	1 490 923	1 858 363		
	Bank charges	162 172	155 326		
	Bad debts	-	-		
	Computer expenses	-	26 040		
	Electricity	1 242 235	1 245 458		
	Free basic electricity	812 848	605 447		
	Fuel	1 205 987	1 087 967		
	Functions and events	948 284	1 123 365		
	Travelling and Accomodation	858 731	960 085		
	Strategic planning	199 275	214 573		
	Refreshment	196 576	207 796		
	Internal Audit	431 712	245 558		
	EPWP	1 359 170			
	Compensation Commissioners	310 431	310 431		
	Bursary Fund	92 219	117 785		
	Insurance	147 332	428 062		
	Environmental rehabilitation	1 506 923	2 000 983		
	Legal expenses	270 881	131 258		
	Membership fees	450 000	400 050		
	Printing and stationery	325 670	361 617		
	Professional fees	2 074 944	2 079 625		
	Stores and material	273 511	241 591		
	Telephone & cellphone costs	647 894	565 779		
	Training	447 108	287 324		
	Ward committees	1 657 118	1 900 358		
	Other	4 307 685	3 714 133		
		21 621 736	**20 595 877**		
28.	**CONTRACTED SERVICES**				
	Refuse removal service costs	2 041 471	1 558 349		
	Security costs	3 572 394	3 663 870		
		5 613 865	**5 222 219**		
29	**CORRECTION OF PRIOR YEAR ERRORS**				
	Property Plant and Equipment				
	Costs: understated				
	Books and publication: some of the books were excluded on the register		(8 436)		
	land : some of the land were previously not recognised		(1 841 100)		
	furniture: some of the furniture were prviously not recognised		(130 971)	(388 492)	
	office furniture:		(256 995)		
	Vehicle		(526)		
	finance lease assets		(1 844)		
			(2 239 873)		
	Costs: overstated				
	Building		359 763		
	plant and equipment		8 707	133 380.73	(255 111)
	computer equipment		124 674		
	infrastructure		4 269 398		
	Assets under construction		3 128 832		
			7 891 373		
	Accumulated Depreciation understated				
	Acc Dep: Furniture and equipment		36 473		
	Acc Dep: Building		141 496		
	Acc Dep: plant and equipment		3 811		
	Acc Dep: Vehicle		7 050		
	Acc Dep computer equipment		5 994		
	Acc Dep: Office Equipment		22 722		
	Acc Dep: Books and publications		4 820		
	Acc Dep: Finance lease assets		75 658		
			298 024		
	Accumulated Depreciation overstated				
	accumulated depreciation on infrastructure		**(1 630 471)**		
	OTHER				
	overstated				
	MIG overstated due to calculation error 2013		464 380		
	Debtors previous billing wrongly captured as expense		69 574		
	Provision for doubtful debts. The municipality did not comply with grap 104 when calculating the provision		1 326 879		
	VAT Refund : incorrectly posted as other income for previous year		2 323 627		
			4 184 459		
	Understated				

	2014 R	2013 R
long services awards 2013 was not reduced when calculating the provision		(83 895)
Reversal of land fill site provision. The municipality do not have the authority to perfom the service as legislated		(6 489 084)
Misallocation of Account		(125 809)
Reversal of munsoft (system)		(27 844)
		(6 726 631)
GRANT TOTAL TO EQUITY ACCOUNT		**1 776 881**

30. CASH GENERATED FROM/(UTILISED IN) OPERATIONS

Net surplus for the year	17 689 331	14 486 752
Adjustment for:		
Prior year adjustments		-
Depreciation and amortisation charges	31 372 789	25 939 056
Gain on disposal of assets	191 406	871 171
Contribution to provisions	(846 506)	3 609 521
Finance income	(1 816 214)	(1 246 988)
Finance costs	86 022	64 910
Operating surplus before working capital changes	**46 676 828**	**43 724 422**
(Increase)/decrease in inventories	26 399	88 575
(Increase)/decrease in consumer debtors	419 501	(871 120)
(Increase)/decrease in other receivables	(4 164 035)	(1 371 634)
(Increase)/decrease in VAT receivable	(1 379 417)	(3 417 421)
Increase/(decrease) in conditional grants	5 485 356	2 571 286
Increase/(decrease) in trade payables and other payables	(2 078 748)	892 653
Net cash from operating activities	**44 985 883**	**41 616 761**

		2014 R	2013 R
31	**ADDITIONAL DISCLOSURES IN TERMS OF SECTION 125 OF MUNICIPAL FINANCE MANAGEMENT ACT, 2003**		
31.1	**Contribution to SALGA**		
	Council membership fees payable	450 000	400 050
	Amount paid current year	(450 000)	-
	Balance unpaid (included in creditors)	**-**	**400 050**
31.2	**Audit Fees**		
	Current year audit fee	1 490 923	1 858 363
	Amount paid current year	(1 490 923)	(1 858 363)
	Balance unpaid (included in creditors)	**-**	**-**
31.3	**VAT**		
	VAT is payable on the cash basis. VAT input receivables and VAT output receivable are shown in note 6. All VAT returns but one have been submitted by the due date throughout the year.		
31.4	**PAYE & UIF**		
	Current payroll deductions	4 753 031	4 365 389
	Amount paid current year	(4 753 031)	(4 365 389)
	Balance unpaid	-	-
31.5	**Pension and Medical Aid Deductions**		
	Current payroll deductions	5 582 817	7 830 845
	Amount paid current year	(5 582 817)	(7 830 845)
	Balance unpaid	-	-
32.	**COUNCILLOR'S ARREAR CONSUMER ACCOUNTS**		
	Councillors do not have municipal accounts with the municipality.		
33.	**COMMITMENTS**		
33.1	Commitments in respect of capital and current expenditure		
	- approved and contracted for		
	Current	13 521 878	23 250 601
	Capital	23 384 041	22 096 219
		36 905 919	**45 346 821**
	The expenditure will be financed from:		
	- Government Grants	10 684 540	15 845 740
	- Mopani District Municipality	-	20 746
	- Internal sources	26 221 379	29 480 335
		36 905 919	**45 346 821**
33.2	**Operating leases**		
	Operating leases- lessor		
	Minimum lease payments due		
	within one year	184 239	263 773
	in the second to fifth year inclusive	913 700	832 323
	After five years	-	-
	Total	**1 097 939**	**1 096 096**
	Certain of the municipality's building is held to generate income.		

			2014 R	2013 R
34.		**CONTINGENT LIABILITIES**		
	34.1	Liz De Beer Unpaid performance bonus claim from previous municipal manager	170 016	170 016
	34.2	Reneitt Wessels Rent for water pump on her property	-	-
	34.3	BMK Electronics claim on sewer pump		102 175
	34.4	Jacu Craucamp Dispute on subcontracting	109 075	109 075
	34.5	Mthenjakave Security Service Dispute on awarding of tender	400 000	400 000
	34.6	Maatjie Plant Hire & Construction CC Dispute on subcontracting	213 349	213 349
	34.7	Wilkes & Others Claims on the house gutted by fire	3 055 702	3 055 702
		TOTAL	**3 778 127**	**3 880 301**

34. **UNAUTHORISED, IRREGULAR, FRUITLESS AND WASTEFUL EXPENDITURE**

34.1 **Irregular expenditure**

Reconciliation of irregular expenditure

Opening balance	34 900 908	28 415 698
Irregular expenditure current year	398 514	6 485 210
Condoned or written off by Council	(25 024 083)	-
Irregular expenditure awaiting condonement by National Treasury	**10 275 339**	**34 900 908**

Non compliance with the SCM Regulation

34.2 **Fruitless and wasteful expenditure**

Opening balance	-	2 747 333
Fruitless and wasteful expenditure current year	1 768 886	
Condoned or written off by Council	-	(2 747 333)
Reversal of expenditure condoned by council	-	-
Fruitless and wasteful expenditure awaiting condonement by National Treasury	**1 768 886**	**-**

Litigation on Termination of Contract Settled Out of Court and Payment to a contractor for a sub-standard work done

35. **RELATED PARTY DISCLOSURES**

35.1

During the year, in the ordinary course of business, transactions between the Municipality and the under-mentioned parties have occured under terms and condition no more favourable than those entered into with third parties in an arm's length transaction.

Management Team

No business transaction took place between Maruleng Municipality and key Management personnel(Munipal Manager and Directors) and their close family members during the year under review. Details relating to their remuniration is disclosed in note 23.

Audit Committees

the role of the audit committee in corporate government is to support the council and managemnt in identifying and managing riskand thereby enabling them to develop and implement adequate control measures to mitigate the exposure risks

Details of loans and advances
The MFMA prohibits the granting of loans and advances to officials.

Mopani district municipality

36.	**WAGE CURVE**		
	The municipality perfomed wage curve for 2012	**56 022**	**31 948**

8 497 319
7 408 482

36 STATEMENT OF COMPARISON OF BUDGET AND ACTUAL AMOUNT FOR THE ENDED 30 JUNE 2014

Description	Approved Budget R	Adjustment Budget	Final Budget R	Actual R	Variance R	Variance %	Narrattives
REVENUE							
Property rates	12 612 000	-	12 612 000	12 594 085	17 915	0.00	
Service charges	2 320 608	179 392.00	2 500 000	2 564 209	(64 209)	(0.03)	
Rental of facilities and equipment	311 727	(23 427.00)	288 300	269 430	18 870	0.07	
Finance income	953 677	409 200.40	1 362 877	1 816 214	(453 337)	(0.33)	due to inflation rate happened during the year the municipality got more interests on the investment
Fines	210 200	-	210 200	147 477	62 723	0.30	
Revenue for agency services and licensing	4 517 512	(326 612.00)	4 190 900	4 280 199	(89 299)	(0.02)	
Government grants & subsidies – operating	67 282 000	1 006 042.18	68 288 042	68 062 483	225 559	0.00	
Government grants & subsidies – capital	28 647 000	-	28 647 000	27 869 161	777 839	0.03	
Other revenue	12 117 647	(11 289 207.50)	828 440	1 409 528	(581 088)	(0.70)	the building plans generated a lot of income more than expected. we adjusted the amount from R304k to 570k at the end of june the amount of R759 567 was received
Gains on disposal of assets	2 075 000	-	2 075 000	0	2 075 000	1.00	the stand were not sold due to non approval by the council
Total Revenue	**131 047 371**	**(10 044 611.92)**	**121 002 759**	**119 012 787**	**1 989 973**	**0.02**	
		-					
EXPENDITURE		-					
		-					
Employee related costs	39 333 869	(3 422 016.70)	35 911 852	30 704 717	5 207 136	0.14	delay on appoinment of the positions
Remuneration of councillors	7 586 586	206 193.62	7 792 780	7 664 592	128 188	0.02	
Depreciation	5 791 500	24 208 500.00	30 000 000	31 372 789	(1 372 789)	(0.05)	in progress
Repairs & maintenance	2 017 485	323 500.00	2 340 985	1 296 906	1 044 079	0.45	most of the service are done in house and the Municipality is responsible for the purchaing of the materials
Finance costs	73 710	-	73 710	86 022	(12 312)	(0.17)	late payment of SARS PAYE due to system failure
General expenses	25 638 322	731 582.73	26 369 905	21 621 736	4 748 169	0.18	some of the activities like SOMA were not perfomed while the other
Contracted services	6 370 650	-	6 370 650	5 613 865	756 785	0.12	The estimation on refuse was more due to expiring of the contract. The new service provider started in Februaryn 2014
Bad debts	3 685 500	-	3 685 500	2 771 424	914 076	0.25	in progress
Loss on disposal of Assets		-		191 406	(191 406)		
Total Expenditure	**90 497 622**	22 047 759.65	**112 545 382**	**101 323 456**	**11 221 926**	**0.10**	
		-					
NET SURPLUS/(DEFICIT) FOR THE YEAR	**40 549 749**	(32 092 371.57)	**8 457 377**	**17 689 331**	**17 108 528**		

The final budget and financial statements were both prepared on an accrual basis. An explanation of significant variances greater than 10%

MARULENG LOCAL MUNICIPALITY
APPENDIX A
ANALYSIS OF LONG TERM LOANS AS AT 30 June 2013

The Municipality does not have long term loans

Description	Asset Code	Opening Balance	Additions
		R	R
Land and Buildings			
Land	Land	26 310 250	-
Buildings	Buildings	192 943 084	9 529 127
Total		**219 253 335**	**9 529 127**
Infrastructure			
Electricity:			
LV Network	**LV Network**	12 050 870	4 506 311
MV Network	MV Network	-	-
Roads:			
Road Structur	**Road Structures**	191 139 711	11 223 580
Storm Water	**Storm Water**	17 216 601	7 088 897
Traffic Manag	**Traffic Management**	7 042 686	74 141
Bridges	**Bridges**	10 921 229	-
Total		**238 371 097**	**22 892 930**
Work in Progress			
Land and building		3 721 121	8 473 139
Infrastructure		8 204 234	23 068 705
Total		**11 925 356**	**31 541 844**
Other Assets			
Computer Equipment			
Computer Eq	Computer Equipment	1 294 097	382 653
Motor vehicles			
Vehciles	Vehciles	4 571 602	-
Furniture and fittings			
Furniture and	Furniture and fittings	3 443 390	385 501
Plant and equipment			
Plant and Eq	Plant and Equipment	539 994	176 367
Office equipment			
Office Equipm	Office Equipment	1 254 264	94 809
Library Books			
Books	Books	249 807	-
Finance Leases			
Printers	Printers	1 097 939	-
Total		**12 451 093**	**1 039 329**
Total		**482 000 881**	**65 003 230**

Description	Asset	Opening	Additions

	Code	Balance	Additions
		R	R
Investment Properties			
Land	INVESTMENT PROPERTY LAND	2 618 200	-
Gym Building	INVESTMENT PROPERTY BUILDING	636 650	-
Total		**3 254 850**	**-**

Description	Asset Code	Opening Balance	Additions
		R	R
Heritage Assets			
Heritage Asse	INVESTMENT PROPERTY LAND	-	-
Total		**-**	**-**

Description	Asset Code	Opening Balance	Additions
		R	R
Intangible Assets			
Computer Sof	Computer Software	411 040	-
Total		**411 040**	**-**
Total Asset Register		**511 050 301**	**4 736 161**

Historical Cost				Revaluation			
Fair Value Adjustment	Transfers	Disposals	Closing Balance	Opening Balance	Additions	Transfers	Disposals
R	R	R	R	R	R	R	R
-	-	-	26 310 250	-	-	-	-
-	-	-	202 472 211	-	-	-	-
-	**-**	**-**	**259 134 468**	**-**	**-**	**-**	**-**
			0.00				
-	-	-	16 557 181				
	-	-	-				
			-				
			-				
-		-	202 363 291				
-		-	24 305 499				
-		-	7 116 827				
-		-	10 921 229				
			-				
-	**-**	**-**	**261 264 027**	**-**	**-**	**-**	**-**
			12 194 261				
			31 272 939				
-	**-**	**-**	**43 467 200**	**-**	**-**	**-**	**-**
-	-	(468 690)	1 208 059	-	-	-	-
-	-	(894 800)	3 676 802	-	-	-	-
-	-	(168 207)	3 660 684	-	-	-	-
-	-	(58 166)	658 195	-	-	-	-
-	-	(147 605)	1 201 468	-	-	-	-
-	-	(16 215)	233 592	-	-	-	-
-	-	-	1 097 939	-	-	-	-
-	**-**	**(1 753 684)**	**11 736 739**	**-**	**-**	**-**	**-**
-	**-**	**(1 753 684)**	**575 602 434**	**-**	**-**	**-**	**-**

Historical Cost				Revaluation			
Fair Value	Transfers	Disposals	Closing	Opening	Additions	Transfers	Disposals

Adjustment	Transfers	Disposals	Balance	Balance	Additions	Transfers	Disposals
R	R	R	R	R	R	R	R
-	-	-	2 618 200	-	-	-	-
-	-	-	636 650	-	-	-	-
-	-	-	**3 254 850**	-	-	-	-

Historical Cost				Revaluation			
Fair Value Adjustment	Transfers	Disposals	Closing Balance	Opening Balance	Additions	Transfers	Disposals
R	R	R	R	R	R	R	R
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

Historical Cost				Revaluation			
Fair Value Adjustment	Transfers	Disposals	Closing Balance	Opening Balance	Additions	Transfers	Disposals
R	R	R	R	R	R	R	R
	-	-	411 040	-	-	-	-
-	-	-	**411 040**	-	-	-	-
			0.00				
520 455	-	**(147 908)**	**516 159 010**	-	-	-	-

APPENDIX B

MARULENG LOCAL MUNICIPALITY

ANALYSIS OF PROPERTY, PLANT AND EQUIPMENT AS A

	Cost / Revaluation						
Closing Balance	Opening Balance	Additions	Under Construction			Fair Value Adjustment	Under Constructio
			Balance b/f	Added	Completed		
R	R	R	R	R	R	R	R
-	26 310 250	-	-	-	-	-	-
-	192 943 084	535 803	-	-	-	-	-
-	**219 253 335**	**535 803**	**-**	**-**	**-**	**-**	**-**
0.00							
-	12 050 870	-	-	-	-	-	-
-	-	-	-	-	-	-	-
-	191 139 711	-	-	-	-	-	-
-	17 216 601	7 055 598	-	-	-	-	-
-	7 042 686	-	-	-	-	-	-
-	10 921 229	-	-	-	-	-	-
-	**238 371 097**	**7 055 598**	**-**	**-**	**-**	**-**	**-**
-	3 721 121	8 473 139	-	-	-	-	
-	8 204 234	23 068 705	-	-	-	-	
-	**11 925 356**	**31 541 844**	**-**	**-**	**-**	**-**	**-**
-	1 294 097	382 653	-	-	-	-	-
-	4 571 602	-	-	-	-	-	-
-	3 443 390	385 501	-	-	-	-	-
-	539 994	176 367	-	-	-	-	-
-	1 254 264	94 809	-	-	-	-	-
-	249 807	-	-	-	-	-	-
-	1 097 939	-	-	-	-	-	-
-	**12 451 093**	**1 039 329**	**-**	**-**	**-**	**-**	**-**
-	**482 000 881**	**40 172 574**	**-**	**-**	**-**	**-**	**-**

MARULENG LOCAL MUNICIPALITY

ANALYSIS OF INVESTMENT PROPERTIES AS AT 30 JUNE 2014

	Cost / Revaluation				
Closing	Opening	Additions	Under Construction	Fair Value	Under

Balance	Balance	Additions	Balance b/f	Added	Completed	Adjustment	Constructio
R	R	R	R	R	R	R	R
-	2 618 200	-	-	-	-	-	-
-	636 650	-	-	-	-	-	-
-	**3 254 850**	-	-	-	-	-	-

MARULENG LOCAL MUNICIPALITY
ANALYSIS OF HERTAGE ASSETS AS AT 30 JUNE 2014

	Cost / Revaluation						
Closing Balance	Opening Balance	Additions	Under Construction			Fair Value Adjustment	Under Constructio
			Balance b/f	Added	Completed		
R	R	R	R	R	R	R	R
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

MARULENG LOCAL MUNICIPALITY
ANALYSIS OF INTANGIBLE ASSETS AS AT 30 JUNE 2014

	Cost / Revaluation						
Closing Balance	Opening Balance	Additions	Under Construction			Fair Value Adjustment	Under Constructio
			Balance b/f	Added	Completed		
R	R	R	R	R	R	R	R
-	411 040	-	-	-	-	-	-
-	**411 040**	-	-	-	-	-	-
0.00							
-	**485 666 771**	**40 172 574**	-	-	-	-	-

T 30 JUNE 2014

			Accumulated Depreciation				
Transfers	Disposals	Closing Balance	Opening Balance	Additions	Transfers	Disposals	Closing Balance
R	R	R	R	R	R	R	R
-	-	26 310 250	-	-	-	-	-
8 993 324	-	202 472 211	37 414 312	9 298 618	-	-	46 712 930
8 993 324	**-**	**228 782 462**	**37 414 312**	**9 298 618**	**-**	**-**	**46 712 930**
							0.00
4 506 311	-	16 557 181	6 062 908	1 133 444	-	-	7 196 352
-	-	-	-	-	-	-	-
11 223 580	-	202 363 291	74 108 265	17 087 839	-	-	91 196 104
33 299	-	24 305 499	365 159	301 421	-	-	666 580
74 141	-	7 116 827	1 477 571	1 671 259	-	-	3 148 830
-	-	10 921 229	3 435 994	139 512	-	-	3 575 506
15 837 332	**-**	**261 264 027**	**85 449 897**	**20 333 475**	**-**	**-**	**105 783 372**
(8 993 324)	-	3 200 937					-
(22 892 930)	-	8 380 009					-
(31 886 254)	**-**	**11 580 946**	**-**	**-**	**-**	**-**	**-**
-	(468 690)	1 208 059	598 644	235 464	-	(392 435)	441 674
							-
							0
-	(894 800)	3 676 802	835 471	301 313	-	(282 005)	854 778
							-
							0
-	(168 207)	3 660 684	972 433	463 541	-	(95 650)	1 340 325
							-
							0
-	(58 166)	658 195	160 286	114 817	-	(48 868)	226 235
							-
							0
-	(147 605)	1 201 468	386 358	228 922	-	(111 311)	503 969
-	(16 215)	233 592	78 721	28 732	-	(7 252)	100 202
-	-	1 097 939	628 544	285 156	-	-	913 700
-	**(1 753 684)**	**11 736 739**	**3 660 457**	**1 657 945**	**-**	**(937 521)**	**4 380 881**
(7 055 598)	**(1 753 684)**	**513 364 174**	**126 524 666**	**31 290 038**	**-**	**(937 521)**	**156 877 183**

			Accumulated Depreciation				
Transfers	Disposals	Closing	Opening	Additions	Transfers	Disposals	Closing

Transfers	Disposals	Balance	Balance	Additions	Transfers	Disposals	Balance
R	R	R	R	R	R	R	R
-	-	2 618 200	-	-	-	-	-
-	-	636 650	-	-	-	-	-
-	-	3 254 850	-	-	-	-	-

			Accumulated Depreciation				
Transfers	Disposals	Closing Balance	Opening Balance	Additions	Transfers	Disposals	Closing Balance
R	R	R	R	R	R	R	R
-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-

			Accumulated Depreciation				
Transfers	Disposals	Closing Balance	Opening Balance	Additions	Transfers	Disposals	Closing Balance
R	R	R	R	R	R	R	R
-	-	411 040	21 679	11 741	-	-	33 420
-	-	411 040	21 679	11 741	-	-	33 420
		0.00					0.00
(7 055 598)	(1 753 684)	517 030 064	126 546 346	31 301 779	-	(937 521)	156 910 604

Accumulated Impairment					Accumulated Depreciation / Impairment			
Opening Balance	Additions	Transfers	Disposals	Closing Balance	Opening Balance	Additions	Transfers	Disposals
R	R	R	R	R	R	R	R	R
-	-	-	-	-	-	-	-	-
-	-	-	-	-	37 414 312	9 298 618	-	-
-	**-**	**-**	**-**	**-**	**37 414 312**	**9 298 618**	**-**	**-**
				0.00				
-	83 829	-	-	83 829	6 062 908	1 217 273	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	74 108 265	17 087 839	-	-
-	-	-	-	-	365 159	301 421	-	-
-	-	-	-	-	1 477 571	1 671 259	-	-
-	-	-	-	-	3 435 994	139 512	-	-
-	**83 829**	**-**	**-**	**83 829**	**85 449 897**	**20 417 303**	**-**	**-**
				-	-	-	-	-
				-	-	-	-	-
-	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**-**
-	-	-	-	-	598 644	235 464	-	(392 435)
-	-	-	-	-	835 471	301 313	-	(282 005)
-	-	-	-	-	972 433	463 541	-	(95 650)
-	-	-	-	-	160 286	114 817	-	(48 868)
-	-	-	-	-	386 358	228 922	-	(111 311)
-	-	-	-	-	78 721	28 732	-	(7 252)
-	-	-	-	-	628 544	285 156	-	-
-	**-**	**-**	**-**	**-**	**3 660 457**	**1 657 945**	**-**	**(937 521)**
-	**83 829**	**-**	**-**	**83 829**	**126 524 666**	**31 373 867**	**-**	**(937 521)**

Accumulated Impairment					Accumulated Depreciation / Impairment			
Opening	Additions	Transfers	Disposals	Closing	Opening	Additions	Transfers	Disposals

Balance	Additions	Transfers	Disposals	Balance	Balance	Additions	Transfers	Disposals
R	R	R	R	R	R	R	R	R
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

Accumulated Impairment					Accumulated Depreciation / Impairment			
Opening Balance	Additions	Transfers	Disposals	Closing Balance	Opening Balance	Additions	Transfers	Disposals
R	R	R	R	R	R	R	R	R
-	-	-	-	-	-	-	-	-
-	-	-	-	-	-	-	-	-

Accumulated Impairment					Accumulated Depreciation / Impairment			
Opening Balance	Additions	Transfers	Disposals	Closing Balance	Opening Balance	Additions	Transfers	Disposals
R	R	R	R	R	R	R	R	R
-	-	-	-	-	21 679	11 741	-	-
-	-	-	-	-	**21 679**	**11 741**	-	-
				0.00				
-	**83 829**	-	-	**83 829**	**126 546 346**	**31 385 608**	-	**(937 521)**

Closing Balance	Carrying Value
R	R
-	26 310 250
46 712 930	155 759 281
46 712 930	**182 069 532**
7 280 180	9 277 001
-	-
91 196 104	111 167 187
666 580	23 638 918
3 148 830	3 967 997
3 575 506	7 345 724
105 867 201	**155 396 827**
-	3 200 937
-	8 380 009
-	**11 580 946**
441 674	766 386
854 778	2 822 024
1 340 325	2 320 359
226 235	431 960
503 969	697 499
100 202	133 390
913 700	184 239
4 380 881	**7 355 858**
156 961 012	**356 403 162**

Closing	Carrying

Balance	Value
R	R
-	2 618 200
-	636 650
-	**3 254 850**

Closing Balance	Carrying Value
R	R
-	-
-	**-**

Closing Balance	Carrying Value
R	R
33 420	377 620
33 420	**377 620**
156 994 432	**360 035 632**

Description	Vote Number	Opening BalAOce	Additions
		R	R
Executive & Council		2 184 254	476 796
EXECUTIVE DEPARTMENT		*713 023*	*108 737*
MUNICIPAL MANAGER DEPARTMENT		*1 471 231*	*368 059*
Budget & Treasury		4 272 571	179 591
FINANCE DEPARTMENT		*4 272 571*	*179 591*
Technical		288 351 275	81 535
PLANNING		*1 908 900*	*34 932*
TECHNICAL DEPARTMENT		*286 442 375*	*46 603*
Corporate Services		1 602 623	29 468
ADMINISTRATION DEPARTMENT		*1 602 623*	*29 468*
Community & Social Services		173 664 803	807 743
COMMUNITY DEVELOPMENT		*173 639 110*	*802 034*
DISASTER AND COMMUNICATION		*25 692*	*5 709*
Total		**470 075 525**	**1 575 132**

SEGMENTAL ANALYSIS O

Cost / Revaluation			
Under Construction	**Transfers**	**Disposals**	**Closing Balance**
R	**R**	**R**	**R**
-	-	(210 093)	2 450 956
-	-	*(30 103)*	791 656
-	-	*(179 990)*	1 659 300
-	-	(383 896)	4 068 266
-	-	*(383 896)*	4 068 266
			-
8 380 009	22 892 930	(954 070)	318 751 678
-	-	*(377 606)*	1 566 226
8 380 009	*22 892 930*	*(576 464)*	317 185 452
-	-	(83 148)	1 548 943
-	-	*(83 148)*	1 548 943
			-
			-
3 200 937	8 993 324	(122 477)	186 544 330
3 200 937	*8 993 324*	*(115 917)*	186 519 489
-	-	*(6 560)*	24 841
			-
11 580 946	**31 886 254**	**(1 753 684)**	**513 364 174**

APPENDIX C

MARULENG LOCAL MUNICIPALITY

F PROPERTY, PLANT AND EQUIPMENT AS AT 30 JUNE 2014

Accumulated Depreciation					
Opening Balance	Additions	Transfers	Disposals	Closing Balance	Opening Balance
R	R	R	R	R	R
515 819	277 775	-	(163 675)	629 919	46
206 143	*107 532*		*(22 315)*	291 360	*25*
309 676	*170 243*		*(141 361)*	338 559	*21*
			-		
843 483	394 188	-	(156 261)	1 081 410	2 618
843 483	*394 188*		*(156 261)*	1 081 410	*2 618*
			-	-	
			-		
88 795 121	22 734 898	-	(485 349)	111 044 670	16 242
343 598	*151 629*		*(129 375)*	365 852	*4 705*
88 451 523	*22 583 270*		*(355 974)*		*11 538*
769 695	318 507	-	(50 288)	1 037 914	919
769 695	*318 507*		*(50 288)*	1 037 914	*919*
				-	
				-	
35 573 670	7 530 838	-	(69 131)	43 035 377	7 052
35 565 229	*7 526 774*		*(65 508)*	43 026 495	*7 052*
8 441	*4 064*		*(3 623)*	8 882	-
				-	
126 497 788	**31 256 207**	**-**	**(924 705)**	**156 829 290**	**26 878**

Accumulated Impairment				Accumulated Depreciation / Impairmer			
Additions	Transfers	Disposals	Closing Balance	Opening Balance	Additions	Transfers	Disposals
R	R	R	R	R	R	R	R
6 672	-	-	6 718	515 865	284 447	-	(163 675)
1 717		-	1 742	*206 168*	*109 249*	-	*(22 315)*
4 955		-	4 976	*309 698*	*175 198*	-	*(141 361)*
8 011	-	(2 340)	8 289	846 102	402 198	-	(158 601)
8 011		*(2 340)*	8 289	*846 102*	*402 198*	-	*(158 601)*
			-				
90 688	-	(9 879)	97 051	88 811 364	22 825 586	-	(495 228)
-		-	4 705	*348 303*	*151 629*	-	*(129 375)*
90 688		*(9 879)*		*88 463 061*	*22 673 958*	-	*(365 853)*
2 180	-	(597)	2 501	770 614	320 687	-	(50 886)
2 180		*(597)*	2 501	*770 614*	*320 687*	-	*(50 886)*
			-	-	-	-	-
			-	-	-	-	-
10 110	-	-	17 162	35 580 722	7 540 948	-	(69 131)
10 110		-	17 162	*35 572 281*	*7 536 884*	-	*(65 508)*
-			-	*8 441*	*4 064*	-	*(3 623)*
			-				
117 660	**-**	**(12 816)**	**131 722**	**126 524 666**	**31 373 867**	**-**	**(937 521)**

nt	
Closing Balance	Carrying Value
R	R
636 637	1 814 319
293 102	498 555
343 535	1 315 765
1 089 700	2 978 567
1 089 700	2 978 567
-	-
111 141 721	207 609 957
370 556	1 195 669
1 040 415	508 528
1 040 415	508 528
-	-
-	-
43 052 539	143 491 791
43 043 657	143 475 832
8 882	15 959
-	-
156 961 012	**356 403 162**

MARULENG LOCAL MUNICIPALITY
APPENDIX D
DETAILED SEGMENTAL STATEMENT OF FINANCIAL PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2014

2013 Actual Income	2013 Actual Expenditure	2013 Actual Surplus/ (Deficit)		2014 Actual Income	2014 Actual Expenditure	2014 Actual Surplus/ (Deficit)
R	R	R		R	R	R
-	**10 629 578**	**(10 629 578)**	**EXECUTIVE COUNCIL**	**-**	**10 987 950**	**(10 987 950)**
-	1 936 146	(1 936 146)	Executive Department	-	1 708 420	(1 708 420)
	8 693 432	(8 693 432)	Mayors Department		9 279 530	(9 279 530)
110 490 149	**46 908 722**	**63 581 427**	**FINANCE & ADMINISTRATION**	**121 807 423**	**68 778 927**	**53 028 496**
110 341 225	20 258 924	90 082 302	Finance	121 741 942	20 205 035	101 536 907
148 923	18 946 904	(18 797 981)	Administrative services	65 481	39 715 852	(39 650 371)
	7 702 894	(7 702 894)	Municipal Manager		8 858 040	(8 858 040)
188 619	16 152 572	(15 963 953)	**COMMUNITY DEVELOPMENT**	522 228	17 042 749	(16 520 521)
400 368	4 233 595	(3 833 227)	**PLANNING**	795 443	3 628 027	(2 832 584)
6 238 404	24 038 525	(17 800 121)	**TECHNICAL DEPARTMENT**	2 009 748	7 007 860	(4 998 112)
117 317 539	**101 962 991**	**15 354 548**	**Total**	**125 134 843**	**107 445 512**	**17 689 330**

MARULENG LOCAL M

APPENDIX

DEVIATION FROM SUPPLY

SUPPLY CHAIN MANAGEMENT REGULATION 36

MUNICIPALITY
(E
CHAIN PROCESSES
(2) FOR THE YEAR ENDED 30 JUNE 2014

REVENUE AND EXPENDITURE

				2013			DR	CR	2 014	
PROPERTY RATES										
300	1		ASSESSMENT LEVIES	(11 305 512.44)	(11 305 512.44)	(12 594 084.54)			(12 594 084.54)	(12 594 084.54)
SERVICE CHARGES										
300	10002		REFUSE	(1 577 263.00)		(1 596 231.25)			(1 596 231.25)	
300	10003		REFUSE COUPONS	(7 226.08)		(4 267.07)			(4 267.07)	
300	60011		REFUSE FROM PUBLIC WORKS	(963 711.12)		(963 711.12)			(963 711.12)	
300	10005		SEWERAGE LEVIES	-	(2 548 200.20)				-	(2 564 209.44)
									-	
FINANCE INCOME									-	
300	60017		INTEREST BANK ACCOUNT						-	
300	25001		INTERST ON INVESTMENTS	(1 054 373.40)		(1 609 881.53)			(1 609 881.53)	
300	60004		INTERST ON DEBTORS	(192 614.89)	(1 246 988.29)	(206 332.66)			(206 332.66)	(1 816 214.19)
GOVERNMENT GRANTS - OPERATING										
300	55003		EQUITABLE SHARES	(53 513 000.00)		(60 742 000.00)			(60 742 000.00)	
300	55007		GRANT RECEIVED FMG	(1 585 186.00)		(1 671 236.85)			(1 671 236.85)	
300	55008		GRANT RECEIVED MISG	(1 071 438.45)		(664 441.21)			(664 441.21)	
300	55009		MOPANI DISTRICT MUNICIPALITY	(83 149.37)		(20 745.47)			(20 745.47)	
500	60042		GRAN RECEIVED DISASTER	(4 727 760.40)		(536 239.60)			(536 239.60)	
300	55006		INEG	(1 895 356.16)	(64 241 713.90)	(3 104 643.84)			(3 104 643.84)	(68 062 483.45)
500	60041		EPWP	(1 365 823.52)		(1 323 176.48)			(1 323 176.48)	
GOVERNMENT GRANTS - CAPITAL										
300	55005		GRANTS RECEIVED MIG	(27 885 009.64)	(27 885 009.64)	(27 869 160.92)			(27 869 160.92)	(27 869 160.92)
RENTAL OF FACILITIES AND EQUIPMENT										
300	45001		HAWKER STALLS	(7 057.95)		(8 947.43)			(8 947.43)	
300	45002		HOEDSPRUIT GLASSWORK	(72 600.00)		(72 600.00)			(72 600.00)	
300	60007		ABELANA BUILDERS THE OAKS	(21 780.00)		(21 780.00)			(21 780.00)	
300	60009		ABELANA BUILDERS HLOHLOKWE	(10 890.00)		(10 890.00)			(10 890.00)	
300	60020		RENTAL INCOME - TRANSNET	(24 200.00)		(20 130.00)			(20 130.00)	
300	60022		THUSONG CENT: AGRICULTURE	(25 693.08)		(25 693.08)			(25 693.08)	
300	60023		THUSONG CENT: I E C	(27 610.23)		(29 866.70)			(29 866.70)	
300	60026		THUSONG: LIBSA	(6 575.80)		(6 468.00)			(6 468.00)	
300	60028		THUSONG: TRANSPORT	(11 072.85)		(11 027.37)			(11 027.37)	
300	60029		THUSONG KHUTSO-KURHULA N G O	(9 055.20)		(754.60)			(754.60)	
300	60030		THUSONG PROV-TREASURY	-					-	
300	60040		THUSONG DEDET	(10 323.49)		(10 395.00)			(10 395.00)	
500	60009		SITE RENTAL	-					-	
600	60009		SITE RENTAL	-					-	
600	10003		RENTAL COMMUNITY HALLS	(21 045.83)		(21 208.05)			(21 208.05)	
300	60042		KGALA AUDIO VISUAL			(6 761.04)			(6 761.04)	
300	60037		RENTAL ANOVA			(22 207.68)			(22 207.68)	
300	60039		ANOVA NR 2	(8 407.70)		(700.70)			(700.70)	
				-					-	
					(256 312.13)					(269 429.65)
GAINS ON DISPOSAL OF ASSETS										
300	55813	30055813	GAIN ON DISPOSAL OF ASSETS	-	-	-			-	
300	60035		TRANSNET HOUSES PROCEEDS	-					-	
300	65001		PROFIT ON SALE OF ASSETS	-	-				-	-

AGENCY FEES										
300	60025		TRAFFIC LEARNERS & DRIVERS LIC	(2 657 404.70)	(2 657 404.70)	(2 328 118.18)			(2 328 118.18)	(2 328 118.18)
300	60010		TRAFFIC MOTOR LICENCING	(5 539 291.43)	-	(6 938 240.70)			(6 938 240.70)	
300	260032		TRAFFIC TRANSACTION FEES	4 467 478.16	(1 071 813.27)	5 014 968.02			5 014 968.02	(1 923 272.68)
300	60041		MOPANI AGENCY	(14 318.81)	(14 318.81)	(28 808.26)			(28 808.26)	(28 808.26)
OTHER REVENUE										
400	60022		BUILDING PLANS	(340 949.28)		(759 567.03)			(759 567.03)	
500	60010		TENDER DOCUMENTS	(143 153.78)		(147 313.46)			(147 313.46)	
600	60016	60060016	OTHER INCOME	(161 881.97)		(274 720.61)			(274 720.61)	
300	60016	30060016	OTHER INCOME	-					-	
10	60020		SITA TRAINING	(148 923.44)		(65 481.45)			(65 481.45)	
300	40003		PENALTIES RD CHEQUES	-					-	
300	9090		SPED (BILLBORD/REFUSE)	(606.98)					-	
300	10004		SUNDRY REMOVALS	-		(533.33)			(533.33)	
300	60003		CLEARANCE CERTIFICATES	(66 244.01)		(43 795.12)			(43 795.12)	
300	60027		INSURANCE REFUNDS	(462 014.21)					-	
300	60018		DATA BASE	-					-	
300	60032		ILLEGAL CONNECTION	-					-	
300	60033		FINE - ILLEGAL WATER CONSUMP	-					-	
300	60014	30060014	DONATION	-					-	
400	60005		VALUATION CERTIFICATE	(614.02)		(388.25)			(388.25)	
400	60008		SIGN BRDS/ADVERTS/POSTERS/BN'S	(26 925.50)		(14 041.36)			(14 041.36)	
400	60023		TOWN PLANNING FEES	(30 879.19)		(21 246.81)			(21 246.81)	
500	60007		REZONING	(1 666.00)		(3 018.69)			(3 018.69)	
600	10009		LIBRARY - MEMBERSHIP FEES	(342.11)		(1 684.20)		(107.89)	(1 792.09)	
600	40001		LIBRARY FINES	(556.88)		(743.86)			(743.86)	
300	40002		TRAFFIC FINES	(232 238.15)		(400.00)			(400.00)	
600	10009		SUBDIVISION	(2 171.00)		(3 191.15)			(3 191.15)	
300	60021		VAT RETURNS	-						
300	60013		VODACOM ROYALTIES	-					-	
600	260025		LIBRARY PHOTOCOPIES	(613.14)		(2.63)	2.63		-	
949	800034		PAYMENTS 2I/3I	-	(1 622 787.55)	(8 947.95)	8 947.95		-	(1 557 005.21)
400	40002		TRAFFIC FINES	(1 000.00)		(200.00)			(200.00)	
600	40002		TRAFFIC FINES	(350.00)		(220 572.00)			(220 572.00)	
600	260027		MEMBERSHIP FEE'S	-1657.89		(105.26)	105.26		-	
DONATION PUBLIC CONTRIBUTION										
300			Donation and public cont	-	-				-	-
					(110 192 656.23)					**(119 012 786.52)**
EMPLOYEES RELATED COSTS - SALARIES & WAGES										
10	200020	10200020	LEAVE			161 854.91			161 854.91	
300	200020	10200020	LEAVE	313 608.15		-			-	
200	200020	10200020	LEAVE	-		20 947.52			20 947.52	
500	200020	10200020	LEAVE	83 331.16		25 912.80			25 912.80	
600	200020	10200020	LEAVE	142 041.63		-			-	
400	200020	10200020	LEAVE	-		2 743.92			2 743.92	
10	200081		LONG SERVICE AWARDS	45 026.41					-	
200	200083		LONG SERVICE AWARDS			-				
300	200081		LONG SERVICE AWARDS	26 927.75		53 343.65			53 343.65	

400	200081		LONG SERVICE AWARDS			-				
500	200083		LONG SERVICE AWARDS						-	
600	200083		LONG SERVICE AWARDS	11 940.49					-	
10	260072		LONG SERVICE RECOGNITION	873 412.00					-	
10	200000	10200000	SALARIES & WAGES	2 935 782.22		3 223 152.21			3 223 152.21	
200	200000	200200000	SALARIES & WAGES	3 168 464.41		3 948 347.95		15 482.50	3 932 865.45	
300	200000	300200000	SALARIES & WAGES	3 091 709.24		3 256 944.36			3 256 944.36	
400	200000	400200000	SALARIES & WAGES	1 545 625.82		1 604 254.99		7 888.47	1 596 366.52	
500	200000	500200000	SALARIES & WAGES	3 916 567.42		2 865 037.81			2 865 037.81	
600	200000	600200000	SALARIES & WAGES	5 799 372.98		6 380 616.21		6 569.90	6 374 046.31	
700	200000	700200000	SALARIES & WAGES	4 530 181.73		4 550 716.71			4 550 716.71	
10	200121	10200121	PERFOMANCE BONUS	73 034.00					-	
200	200121	200200121	PERFOMANCE BONUS	103 880.00		154 157.92			154 157.92	
300	200121	300200121	PERFOMANCE BONUS	-					-	
400	200121	400200121	PERFOMANCE BONUS	-					-	
500	200121	500200121	PERFOMANCE BONUS	79 500.00		121 517.34			121 517.34	
600	200121	600200121	PERFOMANCE BONUS	-					-	
10	260040	10260040	OVERTIME	38 031.80		50 471.22			50 471.22	
200	260040	200260040	OVERTIME	135 297.17		1 192.06			1 192.06	
300	260040	300260040	OVERTIME	49 143.32		27 717.82			27 717.82	
400	260040	400260040	OVERTIME	6 987.06		7 215.23			7 215.23	
500	200040	500200040	OVERTIME	130 410.06		179 309.14			179 309.14	
600	260040	600260040	OVERTIME	420 649.95		170 796.19			170 796.19	
10	200006	10200006	TRAVEL CLAIMS	195 986.44		247 237.89			247 237.89	
200	200006	200200006	TRAVEL CLAIMS	341 410.42		381 294.31			381 294.31	
300	200006	300200006	TRAVEL CLAIMS	161 887.51		180 829.16			180 829.16	
400	200006	400200006	TRAVEL CLAIMS	185 673.38		192 975.47			192 975.47	
500	200006	500200006	TRAVEL CLAIMS	222 257.97		185 308.38			185 308.38	
600	200006	600200006	TRAVEL CLAIMS	197 450.09		250 781.19			250 781.19	
700	200006	700200006	TRAVEL CLAIMS	924 071.21		1 233 776.98			1 233 776.98	
10	200150	10200150	TRAVEL AND SUBSISTENCE	82 193.97		63 731.22			63 731.22	
200	200150	200200150	TRAVEL AND SUBSISTENCE	18 698.00		3 680.00	15 482.50		19 162.50	
300	200150	300200150	TRAVEL AND SUBSISTENCE	46 031.70		32 193.00			32 193.00	
400	200150	400200150	TRAVEL AND SUBSISTENCE	9 366.76		11 802.51	7 888.47		19 690.98	
500	200150	500200150	TRAVEL AND SUBSISTENCE	13 321.57		9 702.70			9 702.70	
600	200150	600200150	TRAVEL AND SUBSISTENCE	17 703.20		894.00	6 569.90		7 463.90	
700	200150	700200150	TRAVEL AND SUBSISTENCE	26 316.00		19 900.65			19 900.65	
10	200010	10200010	BONUS PAID	207 036.70		262 193.33			262 193.33	
200	200010	200200010	BONUS PAID	197 684.43		254 888.76			254 888.76	
300	200010	300200010	BONUS PAID	200 419.45		216 849.75			216 849.75	
400	200010	400200010	BONUS PAID	111 516.46		136 098.52			136 098.52	
500	200010	500200010	BONUS PAID	167 655.41		191 896.03			191 896.03	
600	200010	600200010	BONUS PAID	522 906.36		569 136.74			569 136.74	
			TRF TO COUNCILLORS	(4 530 181.73)					(4 550 716.71)	
			Trf TO GENERAL EXPENSES	(2 442 368.22)	24 397 961.85				(2 844 048.33)	23 856 655.51
EMPLOYEES RELATED COSTS - SOCIAL CONTRIBUTION										
10	200070	10200070	MEDICAL AID	176 501.20		240 660.00			240 660.00	
200	200070	200200070	MEDICAL AID	187 097.40		244 269.40			244 269.40	
300	200070	300200070	MEDICAL AID	179 874.00		187 932.00			187 932.00	
400	200070	400200070	MEDICAL AID	92 111.40		105 868.80			105 868.80	
500	200070	500200070	MEDICAL AID	94 047.00		136 651.88			136 651.88	
600	200070	600200070	MEDICAL AID	345 220.60		442 782.40			442 782.40	
700	200070	700200070	MEDICAL AID	28 514.44	-	53 140.98			53 140.98	-

300	200095	300200095	POST EMPLOYMNET MEDICAL AID SUBSIDIES	1 757 903.00		(1 107 088.00)	(1 107 088.00)	
10	200080	10200080	PENSION	672 024.34		723 046.62	723 046.62	
200	200080	200200080	PENSION	723 879.42		822 546.27	822 546.27	
300	200080	300200080	PENSION	629 662.71		619 156.25	619 156.25	
400	200080	400200080	PENSION	294 848.41		339 637.52	339 637.52	
500	200080	500200080	PENSION	566 123.61		627 503.50	627 503.50	
600	200080	600200080	PENSION	1 286 533.65		1 333 037.88	1 333 037.88	
700	200080	700200080	PENSION	796 504.13		813 671.75	813 671.75	
10	200090	10200090	INDUSTRIAL COUNCIL LEVY	1 445.85		1 593.85	1 593.85	
200	200090	200200090	INDUSTRIAL COUNCIL LEVY	856.80		1 047.75	1 047.75	
300	200090	300200090	INDUSTRIAL COUNCIL LEVY	1 100.75		1 104.90	1 104.90	
400	200090	400200090	INDUSTRIAL COUNCIL LEVY	428.40		457.20	457.20	
500	200090	500200090	INDUSTRIAL COUNCIL LEVY	1 473.75		1 701.80	1 701.80	
600	200090	600200090	INDUSTRIAL COUNCIL LEVY	3 177.30		3 295.65	3 295.65	
10	200091	10200091	SDL	35 505.79		39 632.94	39 632.94	
200	200091	200200091	SDL	39 893.39		46 343.17	46 343.17	
300	200091	300200091	SDL	40 094.23		35 403.55	35 403.55	
400	200091	400200091	SDL	16 903.75		19 333.30	19 333.30	
500	200091	500200091	SDL	31 040.15		33 662.19	33 662.19	
600	200091	600200091	SDL	70 683.87		74 056.51	74 056.51	
700	200091	700200091	SDL	61 192.11		63 816.68	63 816.68	
10	200120	10200120	UNEMPLOYMENT INSURANCE FUND	26 328.83		29 008.98	29 008.98	
200	200120	200200120	UNEMPLOYMENT INSURANCE FUND	20 316.18		25 125.68	25 125.68	
300	200120	300200120	UNEMPLOYMENT INSURANCE FUND	25 737.04		26 377.40	26 377.40	
400	200120	400200120	UNEMPLOYMENT INSURANCE FUND	10 967.86		10 925.27	10 925.27	
500	200120	500200120	UNEMPLOYMENT INSURANCE FUND	24 127.82		28 236.41	28 236.41	
600	200120	600200120	UNEMPLOYMENT INSURANCE FUND	58 053.72		60 547.74	60 547.74	
700	200120	700200120	UNEMPLOYMENT INSURANCE FUND	-			-	
			TRF TO COUNCILLORS	(796 504.13)			(813 671.75)	5 217 675.49
			TRF TO COUNCILLORS	(28 514.44)	7 475 154.33		(53 140.98)	
TRAVEL, MOTOR CAR, ACCOM								
10	200100	10200100	TRAVELLING ALLOWANCE	308 155.98		241 552.70	241 552.70	
200	200100	200200100	TRAVELLING ALLOWANCE	452 099.22		464 613.60	464 613.60	
300	200100	300200100	TRAVELLING ALLOWANCE	186 666.56		-	-	
400	200100	400200100	TRAVELLING ALLOWANCE	-		150 000.00	150 000.00	
500	200100	500200100	TRAVELLING ALLOWANCE	120 000.00		120 000.00	120 000.00	
600	200100	600200100	TRAVELLING ALLOWANCE	37 400.00		129 000.00	129 000.00	
700	200100	700200100	TRAVEL ALLOWANCE	1 631 778.61		1 713 830.01	1 713 830.01	1 105 166.30
			TRF TO COUNCILLORS	(1 631 778.61)	1 104 321.76		(1 713 830.01)	
HOUSING BENEFITS & ALLOWANCES								
10	200110	10200110	TELEPHONE ALLOWANCE	67 800.00		37 900.00	37 900.00	
200	200110	200200110	TELEPHONE ALLOWANCE	89 040.00		71 040.00	71 040.00	
300	200110	300200110	TELEPHONE ALLOWANCE	74 000.00		46 000.00	46 000.00	
400	200110	400200110	TELEPHONE ALLOWANCE	28 800.00		30 300.00	30 300.00	
500	200110	500200110	TELEPHONE ALLOWANCE	63 700.00		34 200.00	34 200.00	
600	200110	600200110	TELEPHONE ALLOWANCE	149 650.00		96 900.00	96 900.00	
700	200110	700200110	TELEPHONE ALLOWANCE	371 782.34		533 232.37	533 232.37	
10	200007	10200007	HOUSING ALLOWANCE	12 264.00		15 296.00	15 296.00	
200	200007		HOUSING ALLOWANCE	3 000.00		5 736.00	5 736.00	
300	200007	300200007	HOUSING ALLOWANCE	12 264.00		7 648.00	7 648.00	
400	200007	400200007	HOUSING ALLOWANCE	3 522.00		5 736.00	5 736.00	
500	200007	500200007	HOUSING ALLOWANCE	2 478.00		5 736.00	5 736.00	
600	200007	600200007	HOUSING ALLOWANCE	23 484.00		22 944.00	22 944.00	379 436.00

			TRF TO COUNCILLORS	(371 782.34)	530 002.00			(533 232.37)	
LEAVE PROVISION									
10	200030	10200030	ACUUMULATED LEAVE PAY	120 068.08		145 783.36		145 783.36	
500	200030		ACUUMULATED LEAVE PAY	-				-	
600	200030		ACUUMULATED LEAVE PAY	-				-	**145 783.36**
550	200030	550200030	ACUUMULATED LEAVE PAY	-	120 068.08			-	
COUNCILLORS REMUNERATION									
			TRF - SALARIES	4 530 181.73				4 550 716.71	
			TRF - PENSION	796 504.13				813 671.75	
			TRF - TRAVEL ALLOW	1 631 778.61				1 713 830.01	
			TRF - CELL ALLOWANCE	371 782.34				533 232.37	**7 664 591.82**
			TRF - MEDICAL AID	28 514.44	7 358 761.25			53 140.98	**-**
DEPRECIATION AND AMORTISATION									
10	260080	10260080	DEPRECIATION	9 461 739.52		31 372 788.84		31 372 788.84	
200	260080	200260080	DEPRECIATION	7 071.43				-	
300	260080	300260080	DEPRECIATION	198 529.37				-	
400	260080	400260080	DEPRECIATION	1 462 824.91				-	-
500	260080	500260080	DEPRECIATION	15 581 286.51				-	
600	260080	600260080	DEPRECIATION	25 440.79				-	31 372 788.84
700	260080	700260080	DEPRECIATION	-	26 736 892.53			-	
FINANCE COSTS									
10	260071	10260071	INTEREST PAID	64 909.91		86 022.07		86 022.07	
300	260050	300260050	FINANCE CHARGES	-	64 909.91			-	86 022.07
REPAIRS AND MAINTENANCE									
10	235003	10235003	VEHICLES	287 074.69		312 342.99		312 342.99	
500	235001	500235001	BUILDINGS	207 187.16		311 409.36		311 409.36	
500	235004	500235004	MAINTENANCE - ROADS & BRIDGES	272 844.29		145 430.61		145 430.61	
500	235005	500235005	MAINTENANCE MACHINES	389 073.31		252 732.27		252 732.27	
600	235005	600235005	MAINTENANCE MACHINES	9 513.87		4 434.78		4 434.78	
600	235008	MAINTENANCE PARKS & GARDEN		56 841.51		45 566.95		45 566.95	
500	235006	500235006	MAINTENANCE STREET LIGHR	48 536.57		224 988.95		224 988.95	
					1 271 071.40				1 296 905.91
BULK PURCHASES									
300	260060	300260060	BULK WATER PURCHASES	-	-			-	-
GENERAL EXPENDITURE									
200	260001	200260001	ADVERTISING	326 904.22		202 108.00		202 108.00	
600	260123		ARTS & CULTURAL FESTIVAL	11 400.00		32 620.00	39 729.00	72 349.00	
300	260002	300260002	AUDIT FEE'S	1 858 363.43		1 490 922.57		1 490 922.57	
600	260101		AWARDS TO BEST PERFORM SCHOOLS	59 000.00		1 994.94		1 994.94	
600	260135		AWARENESS CAMPAIGHN	16 682.02		2 100.00		2 100.00	
600	260117		BACK TO SCHOOL CAMPAIGN	-				-	
300	260005	300260005	BANK CHARGES	155 326.38		162 172.09		162 172.09	
300	260067		BAD DEBTS	-				-	

10	260003		BATHO PELE	20 380.00	10 643.64		10 643.64
600	260082		BULLETS		3 128.95		3 128.95
700	260061	700260061	BURSARY FUND	117 785.00	92 219.00		92 219.00
600	260125		CAREER GUIDANCE	-			-
600	260122		CHRISTMAS PARTY ORPHANS	3 276.00			-
600	260102		CLEAN UP WEEK & CLEANEST VILLA	-			-
200	260010	200260010	COMMUNICATION	98 064.75	171 784.99		171 784.99
10	260049	10260049	COMPENSATION COMMISSIONER	429 761.73	310 430.72		310 430.72
200	260008	200260008	COMPUTER EXPENSES	26 039.62	-		-
200	260013	200260013	CONFERENCES AND WORKSHOPS	82 229.29	121 120.87		121 120.87
300	60024	30060024	DEBTOR PREVIOUS BILLING	170 339.61	69 573.68	69 573.68	-
600	260116		DISABILITY MONTH	18 300.00	65 251.00		65 251.00
200	260015	200260015	DISASTER MANAGEMENT	182 902.53	199 392.85		199 392.85
			EPWP SALARIES		1 359 169.52		1 359 169.52
600	260134	600260134	EDUCATIONAL PROGRAMME	50 500.00	161 585.67		161 585.67
600	260110		ELDERLY PEOPLE CELEBRATION	53 340.73	32 425.00		32 425.00
300	245001	300245001	ELECTRICITY AND WATER	1 245 457.81	1 242 234.99		1 242 234.99
600	260065	600260065	FREE BASIC ELECTRICITY	605 447.31	812 847.98		812 847.98
300	260018	300260018	FUEL	1 087 967.03	1 205 987.40		1 205 987.40
600	260115		GENDER PROGRAMME	60 387.20	22 440.00		22 440.00
600	260132		GREENING PROGRAMME	6 550.00	49 065.88		49 065.88
600	260107		HIV & AIDS PROGRAMME	69 190.00	94 310.00		94 310.00
200	260020	200260020	IDP REVIEW	108 781.50	146 791.38		146 791.38
600	260104		IMBIZO	-			-
600	260120		IMBIZO FOCUS WEEK	-			-
300	260021	300260021	INSURANCE COMPOSITE	428 061.97	147 332.46		147 332.46
200	260006	200260006	INTERNAL AUDIT	245 557.73	431 711.89		431 711.89
400	200143	400200143	K2C(PERSONNEL&PROJECT SUPPORT)	-	69 543.70		69 543.70
10	260055	10260055	LEGAL CHARGES	131 257.84	270 881.07		270 881.07
600	260024	600260024	LICENCES VEHICLES	23 476.00	26 029.80		26 029.80
600	260126		MANDELA DAY FESTIVAL	-			-
600	260111		MARULENG 16 DAYS OF ACTIVISM	33 864.00	8 000.00		8 000.00
600	260124		MARULENG CHRISTMAS PARTY	27 030.00			-
600	260100		MARULENG FIRST BORN CHILD	3 292.52	4 997.04		4 997.04
600	260106		MARULENG YOUTH PROGRAMME	301 950.20	180 452.95		180 452.95
600	260108		MAYORAL TOURNAMENT	38 450.00	210 062.60		210 062.60
400	200027	400200027	MEMBERSHIP FEE'S	-	450 000.00		450 000.00
10	200027	10200027	MEMBERSHIP FEE'S	400 050.00			-
10	200129	10200129	OCCUPATIONAL HEALTH	63 153.50	91 174.49		91 174.49
300	260099		OTHER EXPENSES	-			-
10	260029	10260029	POSTAGE AND TELEGRAMS	26 169.30	27 608.77		27 608.77
300	260030	300260030	PRINTING AND STATIONERY	361 616.86	334 617.56	8 947.95	325 669.61
10	260031	10260031	PROFESSIONAL FEE'S	202 368.00	325 840.96		325 840.96
400	260031	400260031	PROFESSIONAL FEE'S	312 886.89	175 158.25		175 158.25
300	260031	300260031	PROFESSIONAL FEE'S	1 564 370.39	1 573 944.85		1 573 944.85
200	260053	200260053	PROMOTIONAL MATERIAL	-	139 534.21		139 534.21
10	260056	10260056	PROTECTIVE CLOTHING	265 167.32	138 596.59		138 596.59
600	260044		PUBLICATIONS & NEWSPAPER				
200	260035	200260035	REFRESHMENTS	172 007.30	145 273.85		145 273.85
800	260035	800260035	REFRESHMENTS	35 788.37	51 302.26		51 302.26
500	260083		REHALIBLITATION OF LANDFILL	2 000 982.89	1 506 923.22		1 506 923.22
10	260023	10260023	RENTAL - EQUIPMENT	-			-
600	260112		SAWID	40 949.59			-
400	260070	400260070	SMME'S	85 262.72	140 235.15		140 235.15
600	260131		SPORT & YOUTH DEVELOPMENT DESK	210 601.58			-

600	260103		STATE OF MUNICIPAL ADDRESS	38 518.42		23 300.00			23 300.00	
300	260037		STORES AND MATERIAL	219 011.85		219 708.58			219 708.58	
500	260037	500260037	STORES AND MATERIAL	22 578.79					-	
600	260037	600260037	STORES AND MATERIAL	-		53 802.50			53 802.50	
200	260059	200260059	STRATEGIC PLANNING	214 573.02		199 274.70			199 274.70	
600	260131		SPORTS PROGRAMME			39 729.00		39 729.00	-	
10	260040	10260040	TELEPHONE	565 779.10		647 893.61			647 893.61	
700	260037	700260037	TRADITIONAL LEADERS ALLOWANCE	2 368.00		2 310.00			2 310.00	
10	260041	10260041	TRAINING:OFFICIALS(SKILLS DEV)	209 324.39		447 107.54			447 107.54	
400	260083	400260083	TOURISM	65 869.30		175 741.47			175 741.47	
10	260042		TRAINING:COUNCILLORS	78 000.00					-	
700	260047	700260047	TRAVEL & ACCOMODATION	202 938.75		202 914.70			202 914.70	
200	260047	200260047	TRAVELLING AND ACCOMMODATION	757 145.84		655 816.41			655 816.41	
800	260043	800260043	WARD COMMITTEE	1 900 357.62		1 657 117.54			1 657 117.54	
600	260109		WOMEN'S MONTH PROGRAMMES	80 082.88	20 637 607.31	19 950.00			19 950.00	21 621 735.54
			Trf from employee cost	2 442 368.22					2 844 048.33	
LOSS ON DISPOSAL OF ASSETS										191 405.91
10	260007	10260007	LOSS ON DISPOSAL OF ASSETS	871 171.04	871 171.04	191 405.91			191 405.91	
CONTRACTED SERVICES										
600	260046	600260046	REFUSE	1 558 349.10	5 222 219.27	2 041 471.27			2 041 471.27	5 613 864.97
600	260057	600260057	SECURITY CONTRACT	3 663 870.17		3 572 393.70			3 572 393.70	
BAD DEBTS PROVISION										
300	220001	300220001	BAD DEBTS PROVISION	1 705 371.31	1 705 371.31	2 771 424.23			2 771 424.23	2 771 424.23
WATER AND SEWER										
550	10005		SEWERAGE LEVIES	-		(293 686.65)		(293 686.65)	-	
550	10006		WATER CONSUMPTION	-		(735 094.01)		(735 094.01)	-	
550	10007		WATER BASIC CHARGE	-		(29 300.31)		(29 300.31)	-	
550	10008		WATER CONNECTION FEE'S	-		(5 047.03)		(5 047.03)	-	
550	60015		WATER RE-CONNECTION FEES	-		(4 070.20)		(4 070.20)	-	
			AGENCY FEE			-			-	
550	200000		SALARIES & WAGES	-		2 152 385.17	-	2 152 385.17	-	
550	200006		TRAVEL CLAIMS	-		97 146.48	-	97 146.48	-	
550	200010		BONUS PAID	-		149 262.91	7 439.65	156 702.56	-	
550	200020		Leave pay out	-		23 149.20	173 482.05	196 631.25	-	
550	200040		OVERTIME	-		231 194.13	-	231 194.13	-	
550	200070		MEDICAL AID	-		93 252.24	-	93 252.24	-	
550	200080		PENSION	-		419 328.21	-	419 328.21	-	
550	200081	200 081.00	LONG SERVICE AWARD	-		44 092.12	-	44 092.12	-	
			LONG SERVICE AWARD			-	-	-		
550	200090		INDUSTRIAL COUNCIL LEVY	-		1 149.35	-	1 149.35	-	
550	200091		SDL	-		26 161.23	-	26 161.23	-	
550	200100		TRAVELLING ALLOWANCE	-		60 000.00	-	60 000.00	-	
550	200110		TELEPHONE ALLOWANCE	-		13 300.00	-	13 300.00	-	
550	200120		UNEMPLOYMENT INSURANCE FUND	-		21 523.40	-	21 523.40	-	
550	200150		TRAVEL & SUBSISTANCE	-		-	-	-	-	
550	200095		SERVICE COSTS AND INTEREST	-			-		-	
550	200030		ACCUMULATED LEAVE PAY	-			-		-	
				-			-		-	
550	235003		VEHICLE REPAIRS	-		223 797.16	-	223 797.16	-	
550	245001		WATER & SEWERAGE	-		766 295.64	-	766 295.64	-	
550	245002		ELECTRICITY	-		1 500.00	-	1 500.00	-	

550	245000	INVENTORY	-					-	
550	260018	FUEL	-		264 642.81	-	264 642.81	-	
550	260060	BULK WATER PURCHASES	-		-	-		-	-
									101 323 455.95
				(12 697 144.19)					
			(122 889 800.42)					(17 689 330.57)	(17 689 330.57)

PROPERTY, PLANT AND EQUIPMENT								
			OPENING BALANCE					
MC	949	800491	INVESTMENT PROPERTY	3 254 850.30		3 254 850.30	3 254 850.30	
MC	949	800487	RECREATION FACILITIES	0.00			0.00	
MC	949	800488	LAND	24 469 150.00		26 310 250.45	26 310 250.45	
MC	949	800492	FURNITURE	3 007 592.05		3 275 183.29	3 275 183.29	
MC	949	800493	BUILDINGS	190 304 351.27		192 943 084.33	192 943 084.33	
MC	949	800494	PLANT AND EQUIPMENT	422 893.57		481 827.30	481 827.30	
MC	949	800495	VEHICLES	3 853 619.99		3 676 802.13	3 676 802.13	
MC	949	800496	COMPUTER SOFTWARE	49 500.00		49 500.00	49 500.00	
MC	949	800497	COMPUTER EQUIPMENT	1 146 163.03		825 406.64	825 406.64	
MC	949	800514	BOOKS AND PUBLICATIONS	241 370.87		233 591.92	233 591.92	
MC	949	800498	INFRASTRUCTURE	224 227 695.84		238 371 097.26	238 371 097.26	
MC	949	800499	OFFICE EQUIPMENT	975 557.46		1 106 659.25	1 106 659.25	
MC	949	800500	ASSETS UNDER CONSTRUCTION	3 375 269.15	455 328 013.53	8 380 008.72	8 380 008.72	482 109 198.58
MC	949	800560	ASSETS UNDER CONSTRUCTION (building)			3 200 936.99	3 200 936.99	
			ACQUISITIONS					
MC	949	800501	FURNITURE AND EQUIPMENT	304 827.02		388 300.00	388 300.00	
MC	949	800502	BUILDINGS	3 765 074.98		28 999.99	28 999.99	
MC	949	800503	PLANT AND EQUIPMENT	125 807.39		212 719.24	212 719.24	
MC	949	800504	VEHICLES	717 455.80			0.00	
MC	949	800505	COMMUNITY PROJECTS	0.00			0.00	
MC	949	800506	COMPUTER EQUIPMENT	272 607.44		409 310.10	409 310.10	
MC	949	800508	OFFICE EQUIPMENT	21 712.10			0.00	
MC	949	800509	COMPUTER SOFTWARE	0.00			0.00	
MC	949	800515	SERVER UPGRADE	0.00		361 540.20	361 540.20	
MC	949	800514	BOOKS AND PUBLICATIONS	0.00			0.00	
MC	949	800498	INFRASTRUCTURE	29 325 137.95		32 422 056.80	32 422 056.80	
MC	949	800570	ACCUMULATED DEPRECIATION	-87 080 368.79		(105 867 200.59)	-105 867 200.59	
MC	949	800572	Accumulated Depreciation building	-37 272 816.28		(46 712 927.44)	-46 712 927.44	
MC	949	800576	Accumulated Depreciation computer Equipment	-592 650.55		(441 673.50)	-441 673.50	
MC	949	800577	Accumulated Depreciation Office equipment	-363 636.41		(503 968.90)	-503 968.90	
MC	949	800574	Accumulated Depreciation Motor Vehicles	-828 420.58		(854 778.36)	-854 778.36	
MC	949	800571	Accumulated Depreciation Office Furniture	-935 960.14		(1 340 325.18)	-1 340 325.18	
MC	949	800578	Accumulated Depreciation recreation facilities	0.00		-	0.00	
MC	949	800573	Accumulated Depreciation Plant and Equipment	-156 474.44		(226 234.50)	-226 234.50	
MC	949	800580	Accumulated depreciation finance lease	-552 885.50		(913 700.04)	-913 700.04	
MC	949	800579	Accumulated depreciation Books and publication	-73 901.01		(100 201.53)	-100 201.53	
MC	949	800575	Accumulated Depriciation Computer Software	-21 679.26	-93 346 170.28	(33 420.28)	-33 420.28	
								-123 171 503.99
MC	949	800056	FINANCE LEASE ASSETS	1 096 095.91	1 096 095.91	1 097 939.30	1 097 939.30	1 097 939.30

Receipts	2012	2011	2014
property rates			12 594 084.54
Add: Billing	12 922 248.39	12 922 248.39	2 833 639.09
Movement in debtors	(1 551 287.29)	(1 377 842.40)	419 501.46
BAD DEBTS PROVISION			(2 771 424.23)
	11 370 961.10	**11 544 405.99**	**481 716.32**
Grants			
Add receipts	83 263 913.00	56 585 013.00	95 931 644.37
Movement in unspent grants	(8 203 851.00)	3 726 436.00	5 485 355.63
Less:accrual	(3 060 397.00)	-	
	(486 168.34)	(879 014.00)	
	71 513 496.66	**59 432 435.00**	**101 417 000.00**
	- 83 263 913.00	- 56 585 013.00	
Other receipts			
Other income	4 438 737.99	4 033 629.71	3 509 086.15
Movement in other receivables	(2 381 305.00)	2 007 167.45	(4 164 035.21)
	2 057 432.99	**6 040 797.16**	**- 654 949.06**
Employee costs			
Staff	30 704 716.66	26 382 343.86	(30 704 716.66)
Councillors	7 664 591.82	5 683 264.31	(7 664 591.82)
Provision movement	(350 730.00)	(268 840.00)	275 675.26
	38 018 578.48	31 796 768.17	**(38 093 633.22)**
Suppliers			
Purchases	6 352 242.36	1 177 310.59	(6 910 770.88)
	6 352 242.36	**1 177 310.59**	**(6 910 770.88)**
Other payments			
Payments	27 553 292.50	4 066 620.68	(21 621 735.54)
Movement	(3 086 440.28)	337 928.86	(2 078 747.76)
Less provision for landfil site	(5 467 311.00)	-	(1 122 180.83)
Movement in vat	1 379 417.02	747 852.53	(1 379 417.02)
Movement in inventories	(26 398.55)	(137 642.15)	26 398.55
Closing balance	**20 352 559.69**	**5 014 759.92**	**(26 175 682.60)**

Debtors

Unspent grant
Other receivables

-486168.34

Other receivables
Other receivables

Provision

trade and other payable
Provision
Vat
Inventories

10	60020		SITA TRAINING	(65 481.45)
10	200020	10200020	LEAVE	161 854.91
10	200081		LONG SERVICE AWARDS	-
10	260072		LONG SERVICE RECOGNITION	-
10	200000	10200000	SALARIES & WAGES	3 223 152.21
10	200121	10200121	PERFOMANCE BONUS	-
10	260040	10260040	OVERTIME	50 471.22
10	200006	10200006	TRAVEL CLAIMS	247 237.89
10	200150	10200150	TRAVEL AND SUBSISTENCE	63 731.22
10	200010	10200010	BONUS PAID	262 193.33
10	200070	10200070	MEDICAL AID	240 660.00
10	200080	10200080	PENSION	723 046.62
10	200090	10200090	INDUSTRIAL COUNCIL LEVY	1 593.85
10	200091	10200091	SDL	39 632.94
10	200120	10200120	UNEMPLOYMENT INSURANCE FUND	29 008.98
10	200100	10200100	TRAVELLING ALLOWANCE	241 552.70
10	200110	10200110	TELEPHONE ALLOWANCE	37 900.00
10	200007	10200007	HOUSING ALLOWANCE	15 296.00
10	200030	10200030	ACUUMULATED LEAVE PAY	145 783.36
10	260080	10260080	DEPRECIATION	31 372 788.84
10	260071	10260071	INTEREST PAID	86 022.07
10	235003	10235003	VEHICLES	312 342.99
10	260003		BATHO PELE	10 643.64
10	260049	10260049	COMPENSATION COMMISSIONER	310 430.72
10	260055	10260055	LEGAL CHARGES	270 881.07
10	200027	10200027	MEMBERSHIP FEE'S	-
10	200129	10200129	OCCUPATIONAL HEALTH	91 174.49
10	260029	10260029	POSTAGE AND TELEGRAMS	27 608.77
10	260031	10260031	PROFESSIONAL FEE'S	325 840.96
10	260056	10260056	PROTECTIVE CLOTHING	138 596.59
10	260023	10260023	RENTAL - EQUIPMENT	-
10	260040	10260040	TELEPHONE	647 893.61
10	260041	10260041	TRAINING:OFFICIALS(SKILLS DEV)	447 107.54
10	260042		TRAINING:COUNCILLORS	-
10	260007	10260007	LOSS ON DISPOSAL OF ASSETS	191 405.91
				39 715 852.43
200	260080	200260080	DEPRECIATION	-
200	260008	200260008	COMPUTER EXPENSES	-
200	200090	200200090	INDUSTRIAL COUNCIL LEVY	1 047.75
200	260040	200260040	OVERTIME	1 192.06
200	200007		HOUSING ALLOWANCE	5 736.00
200	200150	200200150	TRAVEL AND SUBSISTENCE	19 162.50
200	200020	10200020	LEAVE	20 947.52
200	200120	200200120	UNEMPLOYMENT INSURANCE FUND	25 125.68
200	200091	200200091	SDL	46 343.17
200	200110	200200110	TELEPHONE ALLOWANCE	71 040.00
200	260013	200260013	CONFERENCES AND WORKSHOPS	121 120.87

200	260053	200260053	PROMOTIONAL MATERIAL	139 534.21
200	260035	200260035	REFRESHMENTS	145 273.85
200	260020	200260020	IDP REVIEW	146 791.38
200	200121	200200121	PERFOMANCE BONUS	154 157.92
200	260010	200260010	COMMUNICATION	171 784.99
200	260059	200260059	STRATEGIC PLANNING	199 274.70
200	260015	200260015	DISASTER MANAGEMENT	199 392.85
200	260001	200260001	ADVERTISING	202 108.00
200	200070	200200070	MEDICAL AID	244 269.40
200	200010	200200010	BONUS PAID	254 888.76
200	200006	200200006	TRAVEL CLAIMS	381 294.31
200	260006	200260006	INTERNAL AUDIT	431 711.89
200	200100	200200100	TRAVELLING ALLOWANCE	464 613.60
200	260047	200260047	TRAVELLING AND ACCOMMODATION	655 816.41
200	200080	200200080	PENSION	822 546.27
200	200000	200200000	SALARIES & WAGES	3 932 865.45
				8 858 039.54
200	200083		LONG SERVICE AWARDS	

300	55003		EQUITABLE SHARES	(60 742 000.00)
300	55005		GRANTS RECEIVED MIG	(27 869 160.92)
300	1		ASSESSMENT LEVIES	(12 594 084.54)
300	60010		TRAFFIC MOTOR LICENCING	(6 938 240.70)
300	55006		INEG	(3 104 643.84)
300	60025		TRAFFIC LEARNERS & DRIVERS LIC	(2 328 118.18)
300	55007		GRANT RECEIVED FMG	(1 671 236.85)
300	25001		INTERST ON INVESTMENTS	(1 609 881.53)
300	10002		REFUSE	(1 596 231.25)
300	200095	300200095	POST EMPLOYMNET MEDICAL AID SUBSIDIES	(1 107 088.00)
300	60011		REFUSE FROM PUBLIC WORKS	(963 711.12)
300	55008		GRANT RECEIVED MISG	(664 441.21)
300	60004		INTERST ON DEBTORS	(206 332.66)
300	45002		HOEDSPRUIT GLASSWORK	(72 600.00)
300	60003		CLEARANCE CERTIFICATES	(43 795.12)
300	60023		THUSONG CENT: I E C	(29 866.70)
300	60041		MOPANI AGENCY	(28 808.26)
300	60022		THUSONG CENT: AGRICULTURE	(25 693.08)
300	60037		RENTAL ANOVA	(22 207.68)
300	60007		ABELANA BUILDERS THE OAKS	(21 780.00)
300	55009		MOPANI DISTRICT MUNICIPALITY	(20 745.47)
300	60020		RENTAL INCOME - TRANSNET	(20 130.00)
300	60028		THUSONG: TRANSPORT	(11 027.37)
300	60009		ABELANA BUILDERS HLOHLOKWE	(10 890.00)
300	60040		THUSONG DEDET	(10 395.00)
300	45001		HAWKER STALLS	(8 947.43)
300	60042		KGALA AUDIO VISUAL	(6 761.04)
300	60026		THUSONG: LIBSA	(6 468.00)
300	10003		REFUSE COUPONS	(4 267.07)
300	60029		THUSONG KHUTSO-KURHULA N G O	(754.60)

300	60039		ANOVA NR 2	(700.70)
300	10004		SUNDRY REMOVALS	(533.33)
300	40002		TRAFFIC FINES	(400.00)
300	10005		SEWERAGE LEVIES	-
300	60017		INTEREST BANK ACCOUNT	**(121 741 941.65)**
300	60030		THUSONG PROV-TREASURY	-
300	55813	30055813	GAIN ON DISPOSAL OF ASSETS	-
300	60035		TRANSNET HOUSES PROCEEDS	-
300	65001		PROFIT ON SALE OF ASSETS	-
300	60016	30060016	OTHER INCOME	-
300	40003		PENALTIES RD CHEQUES	-
300	9090		SPED (BILLBORD/REFUSE)	-
300	60027		INSURANCE REFUNDS	-
300	60018		DATA BASE	-
300	60032		ILLEGAL CONNECTION	-
300	60033		FINE - ILLEGAL WATER CONSUMP	-
300	60014	30060014	DONATION	-
300	60013		VODACOM ROYALTIES	-
300			Donation and public cont	-
300	200020	10200020	LEAVE	-
300	200121	300200121	PERFOMANCE BONUS	-
300	200100	300200100	TRAVELLING ALLOWANCE	-
300	260080	300260080	DEPRECIATION	-
300	260050	300260050	FINANCE CHARGES	-
300	260060	300260060	BULK WATER PURCHASES	-
300	260067		BAD DEBTS	-
300	60024	30060024	DEBTOR PREVIOUS BILLING	-
300	260099		OTHER EXPENSES	-
300	200090	300200090	INDUSTRIAL COUNCIL LEVY	1 104.90
300	200007	300200007	HOUSING ALLOWANCE	7 648.00
300	200120	300200120	UNEMPLOYMENT INSURANCE FUND	26 377.40
300	260040	300260040	OVERTIME	27 717.82
300	200150	300200150	TRAVEL AND SUBSISTENCE	32 193.00
300	200091	300200091	SDL	35 403.55
300	200110	300200110	TELEPHONE ALLOWANCE	46 000.00
300	200081		LONG SERVICE AWARDS	53 343.65
300	260021	300260021	INSURANCE COMPOSITE	147 332.46
300	260005	300260005	BANK CHARGES	162 172.09
300	200006	300200006	TRAVEL CLAIMS	180 829.16
300	200070	300200070	MEDICAL AID	187 932.00
300	200010	300200010	BONUS PAID	216 849.75
300	260037		STORES AND MATERIAL	219 708.58
300	260030	300260030	PRINTING AND STATIONERY	325 669.61
300	200080	300200080	PENSION	619 156.25
300	260018	300260018	FUEL	1 205 987.40
300	245001	300245001	ELECTRICITY AND WATER	1 242 234.99
300	260002	300260002	AUDIT FEE'S	1 490 922.57
300	260031	300260031	PROFESSIONAL FEE'S	1 573 944.85
300	220001	300220001	BAD DEBTS PROVISION	2 771 424.23
300	200000	300200000	SALARIES & WAGES	3 256 944.36

300	260032		TRAFFIC TRANSACTION FEES	5 014 968.02
300	60021		VAT RETURNS	
				18 845 864.64
400	60022		BUILDING PLANS	(759 567.03)
400	60023		TOWN PLANNING FEES	(21 246.81)
400	60008		SIGN BRDS/ADVERTS/POSTERS/BN'S	(14 041.36)
400	60005		VALUATION CERTIFICATE	(388.25)
400	40002		TRAFFIC FINES	(200.00)
400	200121	400200121	PERFOMANCE BONUS	**(795 443.45)**
400	260080	400260080	DEPRECIATION	-
400	200090	400200090	INDUSTRIAL COUNCIL LEVY	457.20
400	200020	10200020	LEAVE	2 743.92
400	200007	400200007	HOUSING ALLOWANCE	5 736.00
400	260040	400260040	OVERTIME	7 215.23
400	200120	400200120	UNEMPLOYMENT INSURANCE FUND	10 925.27
400	200091	400200091	SDL	19 333.30
400	200150	400200150	TRAVEL AND SUBSISTENCE	19 690.98
400	200110	400200110	TELEPHONE ALLOWANCE	30 300.00
400	200143	400200143	K2C(PERSONNEL&PROJECT SUPPORT)	69 543.70
400	200070	400200070	MEDICAL AID	105 868.80
400	200010	400200010	BONUS PAID	136 098.52
400	260070	400260070	SMME'S	140 235.15
400	200100	400200100	TRAVELLING ALLOWANCE	150 000.00
400	260031	400260031	PROFESSIONAL FEE'S	175 158.25
400	260083	400260083	TOURISM	175 741.47
400	200006	400200006	TRAVEL CLAIMS	192 975.47
400	200080	400200080	PENSION	339 637.52
400	200027	400200027	MEMBERSHIP FEE'S	450 000.00
400	200000	400200000	SALARIES & WAGES	1 596 366.52
400	200081		LONG SERVICE AWARDS	
				3 628 027.30
500	60041		EPWP	(1 323 176.48)
500	60042		GRAN RECEIVED DISASTER	(536 239.60)
500	60010		TENDER DOCUMENTS	(147 313.46)
500	60007		REZONING	(3 018.69)
500	60009		SITE RENTAL	-
500	200083		LONG SERVICE AWARDS	**(2 009 748.23)**
500	200030		ACUUMULATED LEAVE PAY	-
500	260080	500260080	DEPRECIATION	-
500	260037	500260037	STORES AND MATERIAL	-
500	200090	500200090	INDUSTRIAL COUNCIL LEVY	1 701.80
500	200007	500200007	HOUSING ALLOWANCE	5 736.00
500	200150	500200150	TRAVEL AND SUBSISTENCE	9 702.70
500	200020	10200020	LEAVE	25 912.80
500	200120	500200120	UNEMPLOYMENT INSURANCE FUND	28 236.41
500	200091	500200091	SDL	33 662.19

500	200110	500200110	TELEPHONE ALLOWANCE	34 200.00
500	200100	500200100	TRAVELLING ALLOWANCE	120 000.00
500	200121	500200121	PERFOMANCE BONUS	121 517.34
500	200070	500200070	MEDICAL AID	136 651.88
500	235004	500235004	MAINTENANCE - ROADS & BRIDGES	145 430.61
500	200040	500200040	OVERTIME	179 309.14
500	200006	500200006	TRAVEL CLAIMS	185 308.38
500	200010	500200010	BONUS PAID	191 896.03
500	235006	500235006	MAINTENANCE STREET LIGHR	224 988.95
500	235005	500235005	MAINTENANCE MACHINES	252 732.27
500	235001	500235001	BUILDINGS	311 409.36
500	200080	500200080	PENSION	627 503.50
500	260083		REHALIBLITATION OF LANDFILL	1 506 923.22
500	200000	500200000	SALARIES & WAGES	2 865 037.81
				7 007 860.39

600	60016	60060016	OTHER INCOME	(274 720.61)
600	40002		TRAFFIC FINES	(220 572.00)
600	10003		RENTAL COMMUNITY HALLS	(21 208.05)
600	10009		SUBDIVISION	(3 191.15)
600	10009		LIBRARY - MEMBERSHIP FEES	(1 792.09)
600	40001		LIBRARY FINES	(743.86)
600	60009		SITE RENTAL	-
600	260025		LIBRARY PHOTOCOPIES	**(522 227.76)**
600	260027		MEMBERSHIP FEE'S	-
600	200020	10200020	LEAVE	-
600	200083		LONG SERVICE AWARDS	-
600	200121	600200121	PERFOMANCE BONUS	-
600	200030		ACUUMULATED LEAVE PAY	-
600	260080	600260080	DEPRECIATION	-
600	260117		BACK TO SCHOOL CAMPAIGN	-
600	260125		CAREER GUIDANCE	-
600	260122		CHRISTMAS PARTY ORPHANS	-
600	260102		CLEAN UP WEEK & CLEANEST VILLA	-
600	260104		IMBIZO	-
600	260120		IMBIZO FOCUS WEEK	-
600	260126		MANDELA DAY FESTIVAL	-
600	260124		MARULENG CHRISTMAS PARTY	-
600	260112		SAWID	-
600	260131		SPORT & YOUTH DEVELOPMENT DESK	-
600	260131		SPORTS PROGRAMME	-
600	260101		AWARDS TO BEST PERFORM SCHOOLS	1 994.94
600	260135		AWARENESS CAMPAIGHN	2 100.00
600	260082		BULLETS	3 128.95
600	200090	600200090	INDUSTRIAL COUNCIL LEVY	3 295.65
600	235005	600235005	MAINTENANCE MACHINES	4 434.78

600	260100		MARULENG FIRST BORN CHILD	4 997.04
600	200150	600200150	TRAVEL AND SUBSISTENCE	7 463.90
600	260111		MARULENG 16 DAYS OF ACTIVISM	8 000.00
600	260109		WOMEN'S MONTH PROGRAMMES	19 950.00
600	260115		GENDER PROGRAMME	22 440.00
600	200007	600200007	HOUSING ALLOWANCE	22 944.00
600	260103		STATE OF MUNICIPAL ADDRESS	23 300.00
600	260024	600260024	LICENCES VEHICLES	26 029.80
600	260110		ELDERLY PEOPLE CELEBRATION	32 425.00
600	235008	MAINTENANCE	PARKS & GARDEN	45 566.95
600	260132		GREENING PROGRAMME	49 065.88
600	260037	600260037	STORES AND MATERIAL	53 802.50
600	200120	600200120	UNEMPLOYMENT INSURANCE FUND	60 547.74
600	260116		DISABILITY MONTH	65 251.00
600	260123		ARTS & CULTURAL FESTIVAL	72 349.00
600	200091	600200091	SDL	74 056.51
600	260107		HIV & AIDS PROGRAMME	94 310.00
600	200110	600200110	TELEPHONE ALLOWANCE	96 900.00
600	200100	600200100	TRAVELLING ALLOWANCE	129 000.00
600	260134	600260134	EDUCATIONAL PROGRAMME	161 585.67
600	260040	600260040	OVERTIME	170 796.19
600	260106		MARULENG YOUTH PROGRAMME	180 452.95
600	260108		MAYORAL TOURNAMENT	210 062.60
600	200006	600200006	TRAVEL CLAIMS	250 781.19
600	200070	600200070	MEDICAL AID	442 782.40
600	200010	600200010	BONUS PAID	569 136.74
600	260065	600260065	FREE BASIC ELECTRICITY	812 847.98
600	200080	600200080	PENSION	1 333 037.88
600	260046	600260046	REFUSE	2 041 471.27
600	260057	600260057	SECURITY CONTRACT	3 572 393.70
600	200000	600200000	SALARIES & WAGES	6 374 046.31
				17 042 748.52
600	260044		PUBLICATIONS & NEWSPAPER	

700	200000	700200000	SALARIES & WAGES	4 550 716.71
700	200006	700200006	TRAVEL CLAIMS	1 233 776.98
700	200150	700200150	TRAVEL AND SUBSISTENCE	19 900.65
700	200070	700200070	MEDICAL AID	53 140.98
700	200080	700200080	PENSION	813 671.75
700	200091	700200091	SDL	63 816.68
700	200120	700200120	UNEMPLOYMENT INSURANCE FUND	-
700	200100	700200100	TRAVEL ALLOWANCE	1 713 830.01
700	200110	700200110	TELEPHONE ALLOWANCE	533 232.37
700	260080	700260080	DEPRECIATION	-
700	260061	700260061	BURSARY FUND	92 219.00
700	260037	700260037	TRADITIONAL LEADERS ALLOWANCE	2 310.00
700	260047	700260047	TRAVEL & ACCOMODATION	202 914.70
				9 279 529.83

800	260035	800260035	REFRESHMENTS	51 302.26
800	260043	800260043	WARD COMMITTEE	1 657 117.54
949	800034		PAYMENTS 2I/3I	-
				1 708 419.80